



**STELLENBOSCH**  
STELLENBOSCH • PNIEL • FRANSCHHOEK

MUNICIPALITY • UMASIPALA • MUNISIPALITEIT



## Annual Financial Statements 2012/2013

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## General Information

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### Mayoral committee

Executive Mayor  
Deputy Executive Mayor  
Speaker  
Executive Councillors

CJ Sidego  
MG Smuts  
C Jooste  
PW Biscombe  
V Fernandez  
N Jindela  
SJ Louw  
PJ Retief  
JP Serdyn  
Q Smit  
DC Botha  
AR Frazenburg

### Councillors

F Adams  
DS Arendse  
NM August  
HC Bergstedt  
A Crombie  
J Davids  
R du Toit  
JSA Fourie  
N Gcaza  
E Groenewaldt  
DA Hendrickse  
JK Hendriks  
MC Johnson  
DD Joubert  
S Jooste  
N Mananga-Gugushe  
EL Maree  
NE Mcombring  
LX Mdemka  
C Moses  
RS Nalumango  
N Ntsunguzi  
MM Ngcofe  
WJ Pretorius  
L Ronoti  
T Sitshoti  
LN Siwakamisa  
LL Stander  
AT van der Walt  
PJ Venter  
M Wanana

### Grading of local authority

Councillors Grade 4  
Personnel Grade 10

### Accounting Officer

EC Liebenberg  
Tel: (021) 808 8025  
Fax: (021) 808 8200

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## General Information

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**Chief Finance Officer (CFO)**

M Wüst  
Tel: (021) 808 8528  
Fax: (021) 886 7318

**Registered office**

Plein Street  
Stellenbosch  
7600

**Business address**

Plein Street  
Stellenbosch  
7600

**Postal address**

P O Box 17  
Stellenbosch  
7599

**Bankers**

ABSA Bank

**Auditors**

Auditor General of South Africa

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

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The reports and statements set out below comprise the financial statements presented to the Auditor General of South Africa:

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## Abbreviations

COID	Compensation for Occupational Injuries and Diseases
CRR	Capital Replacement Reserve
DBSA	Development Bank of South Africa
SA GAAP	South African Statements of Generally Accepted Accounting Practice
GRAP	Generally Recognised Accounting Practice
GAMAP	Generally Accepted Municipal Accounting Practice
HDF	Housing Development Fund
IAS	International Accounting Standards
IMFO	Institute of Municipal Finance Officers
IPSAS	International Public Sector Accounting Standards
ME's	Municipal Entities
MEC	Member of the Executive Council
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant (Previously CMIP)
NRV	Net Realisable Value
VAT	Value Added Tax
SCM	Supply Chain Management

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Officer's Responsibilities and Approval

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The accounting officer is required by the Municipal Finance Management Act (Act 56 of 2003), to maintain adequate accounting records and is responsible for the content and integrity of the financial statements and related financial information included in this report. It is the responsibility of the accounting officer to ensure that the financial statements fairly present the state of affairs of the municipality as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the financial statements and was given unrestricted access to all financial records and related data.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

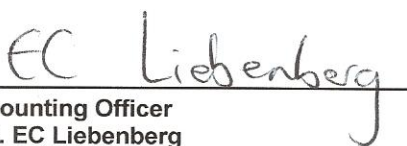
I acknowledge that I am ultimately responsible for the system of internal financial control established by the municipality and place considerable importance on maintaining a strong control environment. To enable me to meet these responsibilities, I set standards for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the municipality and all employees are required to maintain the highest ethical standards in ensuring the municipality's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the municipality is on identifying, assessing, managing and monitoring all known forms of risk across the municipality. While operating risk cannot be fully eliminated, the municipality endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

I am of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

I am responsible for the preparation of these financial statements in terms of Section 126(1) of the Municipal Finance Management Act, 2003 (Act 56 of 2003) and signed the Annual Financial Statements on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors as disclosed in note 33 and 35 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

The annual financial statements have been prepared on the going concern basis, is hereby certified.

  
Accounting Officer  
Mrs. EC Liebenberg

Date: 29 November 2013

**Statement from the Chief Financial Officer**

**1. Introduction**

It is my pleasure to give a brief summary of the financial results of our Council for the financial year ended 30 June 2013.

The financial activities for the year, are reviewed in the various sections of this report.

**2. Key financial indicators**

**Ratio Description**

**Current Ratio**

*The current ratio is used to measure to which extent the municipality's liquid assets (i.e. cash and cash equivalents) are able to cover its short-term liabilities (commitments that must be honored within the year under review) also known as working capital. Working capital refers to the financial resources (available cash) to support the day-to-day operations of the entity giving effect to Section 215 of the Constitution.*

*The higher the ratio is to 1, the more liquid and solvent the municipality is and able to comply with Section 65 of the MFMA.*

*Whilst varied views and interpretation exist on what constitutes an acceptable norm for this ratio, the Stellenbosch Municipality deemed it more prudent to maintain a benchmark of at least a ratio of 2:1. The ratio for 2011/2012, apart from showing an improvement, also illustrates the municipality's ability to meet its short term obligations over the medium term and to maintain sound financial practices.*

**Revenue Management**

Actual income vs Budgeted income

*It should be noted that the income displayed in the Statement of Financial Performance includes billed income based on prescribed accrual accounting principles. Further discussion on the income performance can be found under number 3 below, but it is however important to draw the attention of users of our statements to the fact that we've improved our budget preparation processes with regard to income modelling which was based on realistically anticipated revenue linked to indepth analysis of consumer profiles, resulting in a more more credible, informed and scientific approach.*

Level of reliance on government grants

*This ratio illustrates the level of reliance a municipality has on government grants and other funding and it therefore follows from the results that the municipality is able to fund its operations from own sources. It is also important to note that Development Contributions also reflect on this line item as grants which has the effect of giving a somewhat skewed picture.*

**Expenditure Management**

Actual expenditure vs Budgeted expenditure

*It should be noted that the expenditure displayed in the Statement of Financial Performance includes billed expenditure and various other financial transactions as allowed for by GRAP.*

Personnel costs to total expenditure

*The ratio is calculated and based on actual expenditure and not budgeted personnel costs.*

Interest paid as percentage of total expenditure

*The generally accepted norm in this regard is 15%. The ability to fund our capital programmes, to some extent from own sources, and not external finance, is the main reason that Stellenbosch Municipality is exemplary in the performance of this ratio. In future infrastructure backlogs will be addressed and will have a major impact on this ratio.*

2012/2013	2011/2012
2.80	2.83
102.55%	99.73%
17.80%	13.09%
99.23%	95.70%
26.35%	28.53%
0.91%	0.79%

**Statement from the Chief Financial Officer**

Ratio Description	2012/2013	2011/2012
Repairs and maintenance/Total expenditure <i>This ratio is calculated to benchmark compliance to National Treasury's Circular 58 urging municipalities to prioritise allocations to repairs and maintenance and the renewal of existing infrastructure. Improved oversight throughout the year is required to ensure that funds designated to repairs and maintenance are indeed spent per the maintenance programme.</i>	6.17%	7.06%
<b>Asset Management</b>		
Acquisition of PPE – Actual vs Budgeted <i>This ratio illustrates the year-on-year improvement in capital spending performance (capacity to spend). The rand value of capital expenditure increased with 1.4% year on year.</i>	88.79%	82.41%
Consumer debtors collection period <i>The higher the ratio in days the more the likelihood that some debt could be irrecoverable with further financial implications as a result of the multiplier effect on the provision for the impairment of debtors.</i>	46 days	44 days
<b>Debt Management</b>		
Total liabilities/Total assets <i>Using this ratio to analyse the solvency of the organisation, it is clear that the municipality's assets exceeds it's recorded liabilities by far and confirms the municipality's ability to maintain a sound/healthy level of solvency over the long term.</i>	10.28%	9.07%

**3. Operating Results**

The overall summarised operating results for the municipality in comparison to the approved budget are shown below. The Statement of Financial Performance reflects a summary of income and expenditure, whilst the segmental operating results per service are shown in Appendix D of the annual financial statements.

	2012/2013		2011/2012	
	Actual	Budget	Actual	Growth
<b>Revenue</b>				
Property Rates	203,705,331	197,091,870	189,497,264	7.50%
Service Charges	530,935,608	533,104,502	477,003,040	11.31%
Grants and subsidies	176,917,948	168,821,709	112,220,765	57.65%
Other	82,270,298	70,106,563	78,772,323	4.44%
	<b>993,829,185</b>	<b>969,124,644</b>	<b>857,493,392</b>	<b>15.90%</b>

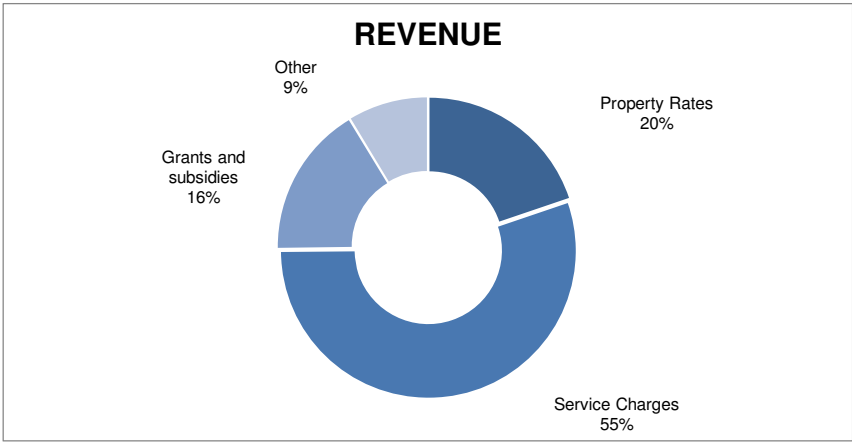
	2012/2013		2011/2012	
	Actual	Budget	Actual	Growth
<b>Expenditure</b>				
Employee related costs	243,491,336	252,696,339	229,185,445	6.24%
Bulk purchases	255,338,150	250,603,342	217,302,190	17.50%
Depreciation	132,588,250	113,922,270	129,668,066	2.25%
Finance cost	8,451,161	10,838,246	6,344,344	33.21%
Repairs and Maintenance	57,012,410	55,835,000	56,753,488	0.46%
Other	227,061,792	247,186,515	164,117,458	38.35%
	<b>923,943,099</b>	<b>931,081,712</b>	<b>803,370,991</b>	<b>15.01%</b>
Fair value adjustments	17,031,810		5,450,107	
Gain on biological assets and agricultural produce	91,298		194,464	
Inventories: (Write down to NRV)	-50,957	-7,300	98,363	
	<b>17,072,151</b>	<b>-7,300</b>	<b>5,742,934</b>	
<b>Net Operating Surplus/(Deficit)</b>	<b>86,958,237</b>	<b>38,035,632</b>	<b>59,865,335</b>	

**3.1 Operating revenue**

The major revenue streams that supported the programmes and activities of the municipality were:

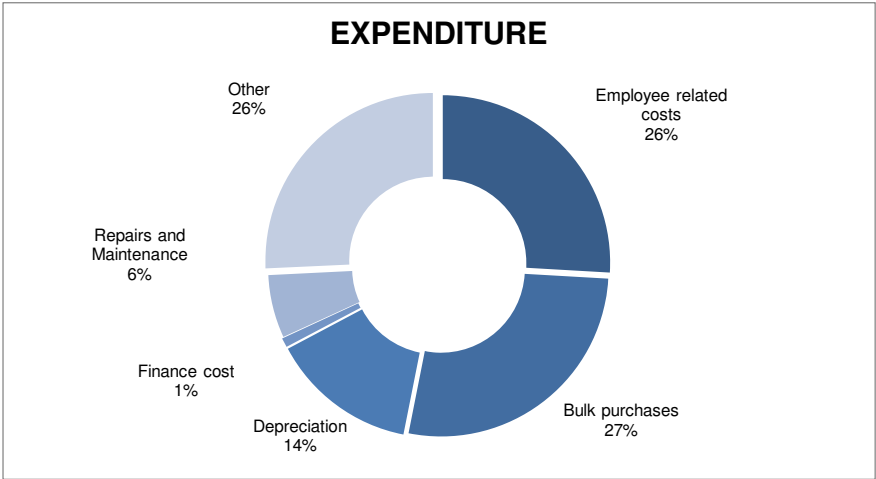
- property rates
- service charges, which consist of the following:
  - ~ electricity sales
  - ~ water sales
  - ~ waste water management(sewerage and sanitation); and
  - ~ waste management (refuse)
- government grants and subsidies
- other

The municipality experienced total revenue growth of 15.90% on the amounts realised in the previous financial year . The following graph indicates the main categories of income



**3.2 Operating expenditure**

The following graph indicates the main categories of expenditure for the year under review. The proactive management and containment of the increasing cost of delivering services are key priorities in the municipality whilst also trying to comply with National Treasury's Circular No. 58 requiring increased investment in the maintenance of our asset base. Further detail is contained in the notes to the annual financial statements.



**Statement from the Chief Financial Officer**
**4. Capital expenditure and financing**

Capital expenditure incurred during the year amounted to R175 639 318 which represents 88.79% (an improvement on the previous year's 82.30%) of the approved capital budget.

Capital expenditure per function	2012/2013			2011/2012
	Actual	Budget	Variance	Actual
Executive & Council	318,608	450,000	(131,392)	14,842
Budget and Treasury Office	381,541	379,322	2,219	875,321
Corporate Services	9,352,588	10,533,369	(1,180,781)	8,275,657
Community & Social Services	1,273,567	1,290,042	(16,475)	1,166,100
Sport & Recreation	5,110,569	5,195,981	(85,412)	5,929,923
Public Safety	1,702,794	2,095,810	(393,016)	2,035,630
Housing	29,749,472	32,270,467	(2,520,995)	22,354,220
Planning and Development	247,338	337,000	(89,662)	92,382
Road Transport	15,211,690	16,725,718	(1,514,028)	27,682,632
Electricity	36,075,781	45,977,551	(9,901,770)	28,108,754
Water	16,931,939	17,806,090	(874,151)	15,940,801
Waste Water Management	53,156,121	56,594,549	(3,438,428)	41,859,455
Waste management	6,127,309	8,155,000	(2,027,691)	18,819,466
<b>Total expenditure</b>	<b>175,639,318</b>	<b>197,810,899</b>	<b>(22,171,581)</b>	<b>173,155,184</b>

Source of finance	2012/2013			2011/2012
	Actual	Budget	Variance	Actual
Capital Replacement Reserve	73,315,021	82,774,000	(9,458,979)	80,070,532
Grants - National Treasury	29,864,968	34,242,500	(4,377,532)	21,025,252
Grants - Provincial Treasury	34,080,522	36,782,372	(2,701,850)	28,134,365
External Borrowings	25,477,676	30,762,535	(5,284,859)	36,950,275
Public Contributions	12,901,131	13,249,492	(348,361)	6,974,759
<b>Total funding</b>	<b>175,639,318</b>	<b>197,810,899</b>	<b>(22,171,581)</b>	<b>173,155,184</b>

**5. Consumer Debtors**

Outstanding consumer debtors at 30 June 2013 were R126 million. The amounts included in the consumer debtor balances considered to be doubtful are covered by a provision for impairment of R 28 million. In this regard, R6 million was written off (impaired) against the provision during the year under review. When analysing the results, it is important to take cognisance of the year-on year increase in billed revenue.

	2012/2013	2011/2012
Consumer Debtors	98,833,387	86,719,475
Debt Impairment	28,014,288	27,314,788
Gross Consumer Debtors	126,847,675	114,034,263
Billed Revenue	790,261,810	714,183,165
Percentage debt to Service Revenue	16.05%	15.97%
Consumer Debtors less Current Portion	97,848,649	86,471,178
Billed Revenue	790,261,810	714,183,165
Percentage debt to Service Revenue	12.38%	12.11%

## Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

### Statement from the Chief Financial Officer

#### 6. Borrowings, Investments and Cash

Interest-bearing debt increased to R 99 million in the financial year ended 30 June 2013 to finance specific infrastructure projects approved by Council. Cash and cash equivalents (cash investments) increased by R 62 million to close off the financial year with R 439 million. The municipality's improved position resulted from amongst other factors from cost saving strategies and savings on external loan repayments.

#### 7. Cash Flow Analysis

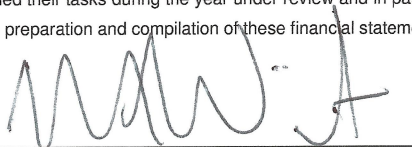
	2012/2013	2011/2012
Cash and cash equivalents - beginning of the year	376,701,006	325,028,533
Net increase/(decrease) in cash and cash equivalents	62,190,565	51,672,473
<b>Cash and cash equivalents - end of the year</b>	<b>438,891,571</b>	<b>376,701,006</b>

#### 8. General

The overall financial results are generally considered to be acceptable and the positive trends are evident in the abovementioned ratios. In order to sustain and improve this situation, the maintenance of sound financial management practices and doing more with less is required as well as the timeous mitigation of risks that impact on financial sustainability by instituting appropriate measures to address such risks. The municipality will have to employ proactive strategies to ensure that services are delivered in the most cost effective manner. The Financial Statements reflects the financial position of Stellenbosch Municipality as at 30 June 2013 and its financial performance and its cash flows for the year ended in accordance with the SA standards of GRAP and in the manner required by the MFMA and DORA.

#### 9. Appreciation

I acknowledge the contribution, loyalty, passion and unselfish dedication with which staff of the Directorate: Financial Services performed their tasks during the year under review and in particular the staff of the Budget Office for their unselfish efforts in ensuring that the preparation and compilation of these financial statements are of a high standard.



Chief Financial Officer  
Marius Wüst

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Statement of Financial Position as at 30 June 2013

Figures in Rand	Note(s)	2013	Restated 2012
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	2	438,891,571	376,701,006
Inventories	5	5,732,642	5,363,283
Consumer debtors	3	71,048,147	59,214,916
Receivables from exchange transactions	4	24,415,597	18,082,790
VAT receivable	7	10,162,216	-
Receivables from non-exchange transactions	6	37,147,642	32,969,025
Current Portion of Long Term Receivables	10	148,767	169,492
		<b>587,546,582</b>	<b>492,500,512</b>
<b>Non-Current Assets</b>			
Biological assets that form part of an agricultural activity	8	11,545,138	14,285,879
Investment property	9	548,042,825	528,780,075
Long term receivables	10	2,003,461	2,222,047
Property, plant and equipment	11	4,106,621,269	4,007,174,353
Intangible assets	12	1,673,141	1,195,108
Heritage assets	13	504,830	143,945
		<b>4,670,390,664</b>	<b>4,553,801,407</b>
Non-current assets held for sale and assets of disposal groups	55	9,095	9,095
<b>Total Assets</b>		<b>5,257,946,341</b>	<b>5,046,311,014</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Consumer deposits	14	10,693,918	9,714,925
Employee benefit obligations	15	6,894,938	6,110,766
Operating lease liability	16	325,495	24,055
Other financial liabilities	17	5,216,767	3,968,773
Provisions	18	9,870,510	5,387,230
Payables from exchange transactions	19	143,655,002	105,701,179
Unspent conditional grants and receipts	20	33,384,104	40,442,219
VAT payable	21	-	2,598,085
		<b>210,040,734</b>	<b>173,947,232</b>
<b>Non-Current Liabilities</b>			
Employee benefit obligations	15	181,983,850	166,811,746
Other financial liabilities	17	94,658,790	78,889,967
Provisions	18	53,775,146	38,152,903
		<b>330,417,786</b>	<b>283,854,616</b>
<b>Total Liabilities</b>		<b>540,458,520</b>	<b>457,801,848</b>
<b>Net Assets</b>		<b>4,717,487,821</b>	<b>4,588,509,166</b>
<b>Net Assets</b>			
<b>Reserves</b>			
Revaluation reserve	22	979,984,028	919,547,540
Housing Development Fund	23	4,857,523	5,296,608
Accumulated surplus	24	3,732,646,270	3,663,665,018
<b>Total Net Assets</b>		<b>4,717,487,821</b>	<b>4,588,509,166</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Statement of Financial Performance

Figures in Rand	Note(s)	2013	Restated 2012
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Service charges	30	530,935,608	477,003,040
Rental of facilities and equipment	29	13,633,104	11,629,723
Interest Earned - Outstanding Debtors	27	4,380,911	4,035,042
Income from agency services		1,280,705	1,185,535
Licences and permits		5,002,853	4,821,179
Other income	28	19,376,355	19,553,173
Interest received - investment		24,835,054	23,492,306
<b>Total revenue from exchange transactions</b>		<b>599,444,590</b>	<b>541,719,998</b>
<b>Revenue from non-exchange transactions</b>			
<b>Taxation revenue</b>			
Property rates	25	203,705,331	189,497,264
Property rates - penalties imposed	25	2,230,127	2,918,845
<b>Transfer revenue</b>			
Government grants & subsidies	26	176,917,948	112,220,765
Fines		11,531,189	11,136,520
<b>Total revenue from non-exchange transactions</b>		<b>394,384,595</b>	<b>315,773,394</b>
<b>Total revenue</b>		<b>993,829,185</b>	<b>857,493,392</b>
<b>Expenditure</b>			
Employee related costs	34	(243,491,336)	(229,185,445)
Remuneration of councillors	36	(12,360,170)	(12,125,389)
Contribution to/from provisions		(27,868,764)	(20,825,020)
Depreciation and amortisation	32	(132,588,250)	(129,668,066)
Impairment of non cash generating assets		(963,641)	-
Finance costs	43	(8,451,161)	(6,344,344)
Debt impairment	33	(6,867,552)	(19,397,224)
Collection costs		(778,862)	(656,654)
Repairs and maintenance		(57,012,410)	(56,753,488)
Bulk purchases	31	(255,338,150)	(217,302,190)
Contracted services	44	(13,203,146)	(7,812,617)
Grants and subsidies paid	45	(4,742,212)	(5,208,467)
General Expenses	35	(160,277,445)	(98,092,087)
<b>Total expenditure</b>		<b>(923,943,099)</b>	<b>(803,370,991)</b>
<b>Operating surplus</b>		<b>69,886,086</b>	<b>54,122,401</b>
Fair value adjustments	42	17,031,810	5,450,107
Gain on biological assets and agricultural produce		91,298	194,464
Inventories: (Write-down)/reversal of write-down to net realisable value		(50,957)	98,363
		<b>17,072,151</b>	<b>5,742,934</b>
<b>Surplus for the year</b>		<b>86,958,237</b>	<b>59,865,335</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Statement of Changes in Net Assets

Figures in Rand	Revaluation reserve	Housing Development Fund	Total reserves	Accumulated surplus	Total net assets
<b>Balance at 01 July 2011</b>	<b>927,354,551</b>	<b>2,473,721</b>	<b>929,828,272</b>	<b>2,482,436,308</b>	<b>3,412,264,580</b>
Changes in net assets					
Prior period error	-	-	-	1,084,960,731	1,084,960,731
Net income /(losses) recognised directly in net assets	-	-	-	1,084,960,731	1,084,960,731
Surplus for the year	-	-	-	59,865,335	59,865,335
Total recognised income and expenses for the year	-	-	-	1,144,826,066	1,144,826,066
Revaluation of land and buildings	32,652,697	-	32,652,697	-	32,652,697
Transfer to housing development fund	-	4,057,064	4,057,064	(4,057,064)	-
Movement on Surplus	-	(1,234,177)	(1,234,177)	-	(1,234,177)
Fair Value Adjustment	5,455,075	-	5,455,075	(5,455,075)	-
Movement in Revaluation Reserve	(45,914,783)	-	(45,914,783)	45,914,783	-
Total changes	(7,807,011)	2,822,887	(4,984,124)	1,181,228,710	1,176,244,586
<b>Balance at 01 July 2012</b>	<b>919,547,540</b>	<b>5,296,608</b>	<b>924,844,148</b>	<b>3,663,665,021</b>	<b>4,588,509,169</b>
Changes in net assets					
Revaluation of Land and Buildings	41,173,738	-	41,173,738	-	41,173,738
Transfer to Housing development fund	-	63,238	63,238	(63,238)	-
Movement on Surplus	-	(502,323)	(502,323)	(166,590)	(668,913)
Net income /(losses) recognised directly in net assets	41,173,738	(439,085)	40,734,653	(229,828)	40,504,825
Surplus for the year	-	-	-	86,958,237	86,958,237
Total recognised income and expenses for the year	41,173,738	(439,085)	40,734,653	86,728,409	127,463,062
Change in estimate	-	-	-	1,515,590	1,515,590
Fair Value Adjustment	19,262,750	-	19,262,750	(19,262,750)	-
Total changes	60,436,488	(439,085)	59,997,403	68,981,249	128,978,652
<b>Balance at 30 June 2013</b>	<b>979,984,028</b>	<b>4,857,523</b>	<b>984,841,551</b>	<b>3,732,646,270</b>	<b>4,717,487,821</b>
Note(s)	22	23		24	

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Cash Flow Statement

Figures in Rand	Note(s)	2013	Restated 2012
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Sale of goods and services		749,896,756	730,956,913
Grants		169,859,833	96,321,128
Interest income		24,835,054	23,492,306
		<u>944,591,643</u>	<u>850,770,347</u>
<b>Payments</b>			
Employee costs		(239,895,230)	(221,347,448)
Suppliers		(460,250,569)	(429,011,970)
Finance costs		(8,451,161)	(6,344,344)
		<u>(708,596,960)</u>	<u>(656,703,762)</u>
<b>Net cash flows from operating activities</b>	37	<b><u>235,994,683</u></b>	<b><u>194,066,585</u></b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	11	(190,930,620)	(183,820,497)
Purchase of other intangible assets	12	(518,608)	-
Purchases of heritage assets	13	(360,885)	-
Proceeds from sale of financial assets		388,078	(1,586,561)
Proceeds from sale of biological assets that form part of an agricultural activity	8	601,100	1,696,114
<b>Net cash flows from investing activities</b>		<b><u>(190,820,935)</u></b>	<b><u>(183,710,944)</u></b>
<b>Cash flows from financing activities</b>			
Proceeds from other financial liabilities		22,386,422	47,674,391
Repayment of other financial liabilities		(5,369,605)	(6,357,559)
<b>Net cash flows from financing activities</b>		<b><u>17,016,817</u></b>	<b><u>41,316,832</u></b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>62,190,565</b>	<b>51,672,473</b>
Cash and cash equivalents at the beginning of the year		376,701,006	325,028,533
<b>Cash and cash equivalents at the end of the year</b>	2	<b><u>438,891,571</u></b>	<b><u>376,701,006</u></b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
<b>Statement of Financial Performance</b>						
<b>Revenue</b>						
<b>Revenue from exchange transactions</b>						
Service charges	527,605,567	5,500,000	<b>533,105,567</b>	530,935,608	<b>(2,169,959)</b>	
Rental of facilities and equipment	14,082,074	-	<b>14,082,074</b>	13,633,104	<b>(448,970)</b>	
Interest Earned - Outstanding Debtors	3,746,933	-	<b>3,746,933</b>	4,380,911	<b>633,978</b>	59 Rev 1
Income from agency services	1,172,423	-	<b>1,172,423</b>	1,280,705	<b>108,282</b>	
Licences and permits	4,709,090	-	<b>4,709,090</b>	5,002,853	<b>293,763</b>	
Other income	10,771,198	-	<b>10,771,198</b>	19,376,355	<b>8,605,157</b>	59 Rev 2
Interest received - investment	24,672,000	-	<b>24,672,000</b>	24,835,054	<b>163,054</b>	59 Rev 3
<b>Total revenue from exchange transactions</b>	<b>586,759,285</b>	<b>5,500,000</b>	<b>592,259,285</b>	<b>599,444,590</b>	<b>7,185,305</b>	
<b>Revenue from non-exchange transactions</b>						
<b>Taxation revenue</b>						
Property rates	195,873,697	-	<b>195,873,697</b>	203,705,331	<b>7,831,634</b>	
Property rates - penalties imposed	3,686,772	-	<b>3,686,772</b>	2,230,127	<b>(1,456,645)</b>	59 Rev 4
Government grants & subsidies	130,733,296	38,088,413	<b>168,821,709</b>	176,917,948	<b>8,096,239</b>	
<b>Transfer revenue</b>						
Fines	17,299,455	(5,468,695)	<b>11,830,760</b>	11,531,189	<b>(299,571)</b>	
<b>Total revenue from non-exchange transactions</b>	<b>347,593,220</b>	<b>32,619,718</b>	<b>380,212,938</b>	<b>394,384,595</b>	<b>14,171,657</b>	
<b>Total revenue</b>	<b>934,352,505</b>	<b>38,119,718</b>	<b>972,472,223</b>	<b>993,829,185</b>	<b>21,356,962</b>	
<b>Expenditure</b>						
Personnel	(247,988,702)	(4,707,637)	<b>(252,696,339)</b>	(243,491,336)	<b>9,205,003</b>	
Remuneration of councillors	(12,895,260)	(72,810)	<b>(12,968,070)</b>	(12,360,170)	<b>607,900</b>	
Contribution to/from provisions	(37,988,978)	650,000	<b>(37,338,978)</b>	(27,868,764)	<b>9,470,214</b>	59 Exp 1
Depreciation and amortisation	(113,922,270)	-	<b>(113,922,270)</b>	(132,588,250)	<b>(18,665,980)</b>	59 Exp 2
Impairment loss/ Reversal of impairments	-	-	-	(963,641)	<b>(963,641)</b>	59 Exp 3
Finance costs	(11,538,400)	700,154	<b>(10,838,246)</b>	(8,451,161)	<b>2,387,085</b>	59 Exp 4
Debt impairment	-	-	-	(6,867,552)	<b>(6,867,552)</b>	
Collection costs	(160,000)	(631,000)	<b>(791,000)</b>	(778,862)	<b>12,138</b>	
Repairs and maintenance	(62,016,293)	6,181,293	<b>(55,835,000)</b>	(57,012,410)	<b>(1,177,410)</b>	
Bulk purchases	(252,103,342)	1,500,000	<b>(250,603,342)</b>	(255,338,150)	<b>(4,734,808)</b>	59 Exp 5
Contracted Services	(12,075,558)	(4,212,144)	<b>(16,287,702)</b>	(13,203,146)	<b>3,084,556</b>	
Grants and subsidies paid	(26,516,063)	1,122,939	<b>(25,393,124)</b>	(4,742,212)	<b>20,650,912</b>	
General Expenses	(114,093,846)	(39,783,709)	<b>(153,877,555)</b>	(160,277,445)	<b>(6,399,890)</b>	59 Exp 6
<b>Total expenditure</b>	<b>(891,298,712)</b>	<b>(39,252,914)</b>	<b>(930,551,626)</b>	<b>(923,943,099)</b>	<b>6,608,527</b>	
<b>Operating surplus</b>	<b>43,053,793</b>	<b>(1,133,196)</b>	<b>41,920,597</b>	<b>69,886,086</b>	<b>27,965,489</b>	
Fair value adjustments	-	-	-	17,031,810	<b>17,031,810</b>	
Gain on biological assets and agricultural produce	1,200,000	(800,000)	<b>400,000</b>	91,298	<b>(308,702)</b>	

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Inventory write offs	(7,740)	-	(7,740)	(50,957)	(43,217)	
	<b>1,192,260</b>	<b>(800,000)</b>	<b>392,260</b>	<b>17,072,151</b>	<b>16,679,891</b>	
<b>Surplus before taxation</b>	<b>44,246,053</b>	<b>(1,933,196)</b>	<b>42,312,857</b>	<b>86,958,237</b>	<b>44,645,380</b>	
<b>Surplus for the year from continuing operations</b>	<b>44,246,053</b>	<b>(1,933,196)</b>	<b>42,312,857</b>	<b>86,958,237</b>	<b>44,645,380</b>	
Appropriation below the line	29,735,749	3,032,488	32,768,237	-	(32,768,237)	
<b>Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement</b>	<b>73,981,802</b>	<b>1,099,292</b>	<b>75,081,094</b>	<b>86,958,237</b>	<b>11,877,143</b>	

# Stellenbosch Municipality

Financial Statements for the year ended June 30, 2013

## Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
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Figures in Rand

### Statement of Financial Position

#### Assets

##### Current Assets

Inventories	5,768,244	-	5,768,244	5,732,642	(35,602)	
Receivables from exchange transactions	12,479,822	-	12,479,822	24,415,597	11,935,775	59 SFP 1
Receivables from non-exchange transactions	-	-	-	37,147,642	37,147,642	59 SFP 2
VAT receivable	-	-	-	10,162,216	10,162,216	59 SFP 3
Consumer debtors	117,632,859	-	117,632,859	71,048,147	(46,584,712)	59 SFP 4
Current Portion of Long Term Receivables	-	-	-	148,767	148,767	
Cash and cash equivalents	303,414,175	-	303,414,175	438,891,571	135,477,396	59 SFP 5
	<b>439,295,100</b>	-	<b>439,295,100</b>	<b>587,546,582</b>	<b>148,251,482</b>	

##### Non-Current Assets

Biological assets that form part of an agricultural activity	13,529,438	-	13,529,438	11,545,138	(1,984,300)	59 SFP 6
Investment property	512,891,241	-	512,891,241	548,042,825	35,151,584	
Property, plant and equipment	2,830,869,454	197,810,899	3,028,680,353	4,106,621,269	1,077,940,916	59 SFP 7
Intangible assets	1,150,000	-	1,150,000	1,673,141	523,141	59 SFP 8
Heritage assets	-	-	-	504,830	504,830	59 SFP 9
Long term receivables	1,150,236	-	1,150,236	2,003,461	853,225	59 SFP 10
	<b>3,359,590,369</b>	<b>197,810,899</b>	<b>3,557,401,268</b>	<b>4,670,390,664</b>	<b>1,112,989,396</b>	
Non-current assets held for sale	-	-	-	9,095	9,095	
<b>Total Assets</b>	<b>3,798,885,469</b>	<b>197,810,899</b>	<b>3,996,696,368</b>	<b>5,257,946,341</b>	<b>1,261,249,973</b>	

#### Liabilities

##### Current Liabilities

Other financial liabilities	4,012,372	-	4,012,372	5,216,767	1,204,395	59 SFP 11
Operating lease liability	-	-	-	325,495	325,495	59 SFP 12
Payables from exchange transactions	79,586,123	-	79,586,123	143,655,002	64,068,879	59 SFP 13
Consumer deposits	9,745,000	-	9,745,000	10,693,918	948,918	
Employee benefit obligations	-	-	-	6,894,938	6,894,938	59 SFP 14
Unspent conditional grants and receipts	24,669,424	-	24,669,424	33,384,104	8,714,680	59 SFP 15
Provisions	5,904,000	-	5,904,000	9,870,510	3,966,510	59 SFP 16
	<b>123,916,919</b>	-	<b>123,916,919</b>	<b>210,040,734</b>	<b>86,123,815</b>	

##### Non-Current Liabilities

Other financial liabilities	120,131,242	-	120,131,242	94,658,790	(25,472,452)	59 SFP 11
Employee benefit obligations	144,119,215	-	144,119,215	181,983,850	37,864,635	59 SFP 14
Provisions	51,255,615	-	51,255,615	53,775,146	2,519,531	
	<b>315,506,072</b>	-	<b>315,506,072</b>	<b>330,417,786</b>	<b>14,911,714</b>	

<b>Total Liabilities</b>	<b>439,422,991</b>	-	<b>439,422,991</b>	<b>540,458,520</b>	<b>101,035,529</b>	
<b>Net Assets</b>	<b>3,359,462,478</b>	<b>197,810,899</b>	<b>3,557,273,377</b>	<b>4,717,487,821</b>	<b>1,160,214,444</b>	

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
<b>Net Assets</b>						
<b>Net Assets Attributable to Owners of Controlling Entity</b>						
<b>Reserves</b>						
Revaluation reserve	836,469,497	-	<b>836,469,497</b>	979,984,028	<b>143,514,531</b>	
Housing Development Fund	2,597,408	-	<b>2,597,408</b>	4,857,523	<b>2,260,115</b>	
Accumulated surplus	2,520,395,573	197,810,899	<b>2,718,206,472</b>	3,732,646,270	<b>1,014,439,798</b>	
<b>Total Net Assets</b>	<b>3,359,462,478</b>	<b>197,810,899</b>	<b>3,557,273,377</b>	<b>4,717,487,821</b>	<b>1,160,214,444</b>	

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
<b>Cash Flow Statement</b>						
<b>Cash flows from operating activities</b>						
<b>Receipts</b>						
Sale of goods and services	770,657,920	-	<b>770,657,920</b>	749,896,756	<b>(20,761,164)</b>	
Grants	169,743,861	-	<b>169,743,861</b>	169,859,833	<b>115,972</b>	
Interest income	24,523,466	-	<b>24,523,466</b>	24,835,054	<b>311,588</b>	
	<b>964,925,247</b>	-	<b>964,925,247</b>	<b>944,591,643</b>	<b>(20,333,604)</b>	
<b>Payments</b>						
Employee costs	(252,798,499)	-	<b>(252,798,499)</b>	(239,895,230)	<b>12,903,269</b>	
Suppliers	(510,997,489)	-	<b>(510,997,489)</b>	(460,250,569)	<b>50,746,920</b>	
Finance costs	(11,488,270)	-	<b>(11,488,270)</b>	(8,451,161)	<b>3,037,109</b>	
Other payments	(27,089,002)	-	<b>(27,089,002)</b>	-	<b>27,089,002</b>	
	<b>(802,373,260)</b>	-	<b>(802,373,260)</b>	<b>(708,596,960)</b>	<b>93,776,300</b>	
<b>Net cash flows from operating activities</b>	<b>162,551,987</b>	-	<b>162,551,987</b>	<b>235,994,683</b>	<b>73,442,696</b>	
<b>Cash flows from investing activities</b>						
Purchase of property, plant and equipment	(197,810,899)	-	<b>(197,810,899)</b>	(190,930,620)	<b>6,880,279</b>	
Purchase of financial assets	-	-	-	(879,493)	<b>(879,493)</b>	
Proceeds from sale of financial assets	324,000	-	<b>324,000</b>	388,078	<b>64,078</b>	
Purchase of biological assets that form part of an agricultural activity	-	-	-	601,100	<b>601,100</b>	
<b>Net cash flows from investing activities</b>	<b>(197,486,899)</b>	-	<b>(197,486,899)</b>	<b>(190,820,935)</b>	<b>6,665,964</b>	
<b>Cash flows from financing activities</b>						
Repayment of other financial liabilities	(3,298,074)	-	<b>(3,298,074)</b>	(5,369,605)	<b>(2,071,531)</b>	
Proceeds from other financial liabilities	30,762,535	-	<b>30,762,535</b>	22,386,422	<b>(8,376,113)</b>	
<b>Net cash flows from financing activities</b>	<b>27,464,461</b>	-	<b>27,464,461</b>	<b>17,016,817</b>	<b>(10,447,644)</b>	
Net increase/(decrease) in cash and cash equivalents	(7,470,451)	-	<b>(7,470,451)</b>	62,190,565	<b>69,661,016</b>	
Cash and cash equivalents at the beginning of the year	307,279,119	-	<b>307,279,119</b>	376,701,006	<b>69,421,887</b>	
<b>Cash and cash equivalents at the end of the year</b>	<b>299,808,668</b>	-	<b>299,808,668</b>	<b>438,891,571</b>	<b>139,082,903</b>	

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Appropriation Statement

Figures in Rand

	Original budget	Budget adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. council approved policy)	Final budget	Actual outcome	Unauthorised expenditure	Variance	Actual outcome as % of final budget	Actual outcome as % of original budget
<b>2013</b>											
<b>Financial Performance</b>											
Property rates	199,560,469	-	199,560,469	-		199,560,469	203,705,331		4,144,862	102 %	102 %
Service charges	527,605,567	5,500,000	533,105,567	-		533,105,567	530,935,608		(2,169,959)	100 %	101 %
Investment revenue	24,672,000	-	24,672,000	-		24,672,000	24,835,054		163,054	101 %	101 %
Transfers recognised - operational	60,499,000	37,519,989	98,018,989	-		98,018,989	99,223,256		1,204,267	101 %	164 %
Other own revenue	49,233,667	(6,268,695)	42,964,972	-		42,964,972	57,435,244		14,470,272	134 %	117 %
<b>Total revenue (excluding capital transfers and contributions)</b>	<b>861,570,703</b>	<b>36,751,294</b>	<b>898,321,997</b>	-		<b>898,321,997</b>	<b>916,134,493</b>		<b>17,812,496</b>	<b>102 %</b>	<b>106 %</b>
Employee costs	(247,988,702)	(4,776,000)	(252,764,702)	-	-	(252,764,702)	(243,491,336)	-	9,273,366	96 %	98 %
Remuneration of councillors	(12,895,260)	-	(12,895,260)	-	-	(12,895,260)	(12,360,170)	-	535,090	96 %	96 %
Debt impairment	-	-	-		-	-	(6,867,552)	-	(6,867,552)	DIV/0 %	DIV/0 %
Depreciation and asset impairment	(113,922,270)	-	(113,922,270)		-	(113,922,270)	(132,588,250)	-	(18,665,980)	116 %	116 %
Finance charges	(11,538,400)	50,000	(11,488,400)	-	-	(11,488,400)	(8,451,161)	-	3,037,239	74 %	73 %
Materials and bulk purchases	(252,103,342)	1,500,000	(250,603,342)	-	-	(250,603,342)	(255,338,150)	-	(4,734,808)	102 %	101 %
Transfers and grants	(26,516,063)	573,000	(25,943,063)	-	-	(25,943,063)	(4,742,212)	-	21,200,851	18 %	18 %
Other expenditure	(226,334,675)	(37,130,000)	(263,464,675)	-	-	(263,464,675)	(260,104,268)	-	3,360,407	99 %	115 %
<b>Total expenditure</b>	<b>(891,298,712)</b>	<b>(39,783,000)</b>	<b>(931,081,712)</b>	-	-	<b>(931,081,712)</b>	<b>(923,943,099)</b>	-	<b>7,138,613</b>	<b>99 %</b>	<b>104 %</b>
<b>Surplus/(Deficit)</b>	<b>(29,728,009)</b>	<b>(3,031,706)</b>	<b>(32,759,715)</b>	-		<b>(32,759,715)</b>	<b>(7,808,606)</b>		<b>24,951,109</b>	<b>24 %</b>	<b>26 %</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Appropriation Statement

Figures in Rand

	Original budget	Budget adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. council approved policy)	Final budget	Actual outcome	Unauthorised expenditure	Variance	Actual outcome as % of final budget	Actual outcome as % of original budget
Transfers recognised - capital	70,234,223	568,497	70,802,720	-		70,802,720	77,694,692		6,891,972	110 %	111 %
<b>Surplus (Deficit) after capital transfers and contributions</b>	<b>40,506,214</b>	<b>(2,463,209)</b>	<b>38,043,005</b>	-		<b>38,043,005</b>	<b>69,886,086</b>		<b>31,843,081</b>	<b>184 %</b>	<b>173 %</b>
Inventory: (Write Down)	7,740	-	7,740	-		7,740	50,957		43,217	658 %	658 %
Gain on Biological assets	-	-	-	-		-	(91,298)		(91,298)	DIV/0 %	DIV/0 %
Fair value adjustments	-	-	-	-		-	(17,031,810)		(17,031,810)	DIV/0 %	DIV/0 %
<b>Surplus/(Deficit) for the year</b>	<b>40,498,474</b>	<b>(2,463,209)</b>	<b>38,035,265</b>	-		<b>38,035,265</b>	<b>86,958,237</b>		<b>48,922,972</b>	<b>229 %</b>	<b>215 %</b>

### Capital expenditure and funds sources

Total capital expenditure	189,043,691	8,767,208	197,810,899	-		197,810,899	175,639,318		(22,171,581)	89 %	93 %
<b>Sources of capital funds</b>											
Transfers recognised - capital	70,234,223	1,490,649	71,724,872	-		71,724,872	63,945,490		(7,779,382)	89 %	91 %
Public contributions and donations	12,958,220	291,272	13,249,492	-		13,249,492	12,901,131		(348,361)	97 %	100 %
Borrowing	23,777,248	6,985,287	30,762,535	-		30,762,535	25,477,676		(5,284,859)	83 %	107 %
Internally generated funds	82,074,000	-	82,074,000	-		82,074,000	73,315,021		(8,758,979)	89 %	89 %
<b>Total sources of capital funds</b>	<b>189,043,691</b>	<b>8,767,208</b>	<b>197,810,899</b>	-		<b>197,810,899</b>	<b>175,639,318</b>		<b>(22,171,581)</b>	<b>89 %</b>	<b>93 %</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Appropriation Statement

Figures in Rand

	Original budget	Budget adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. council approved policy)	Final budget	Actual outcome	Unauthorised expenditure	Variance	Actual outcome as % of final budget	Actual outcome as % of original budget
<b>Cash flows</b>											
Net cash from (used) operating	164,375,573	(1,823,586)	162,551,987	-		162,551,987	235,994,683		73,442,696	145 %	144 %
Net cash from (used) investing	(188,719,691)	(8,767,208)	(197,486,899)	-		(197,486,899)	(190,820,935)		6,665,964	97 %	101 %
Net cash from (used) financing	20,479,174	6,985,287	27,464,461	-		27,464,461	17,016,817		(10,447,644)	62 %	83 %
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(3,864,944)</b>	<b>(3,605,507)</b>	<b>(7,470,451)</b>	-		<b>(7,470,451)</b>	<b>62,190,565</b>		<b>69,661,016</b>	<b>(832)%</b>	<b>(1,609)%</b>
Cash and cash equivalents at the beginning of the year	307,279,119	-	307,279,119	-		307,279,119	376,701,006		69,421,887	123 %	123 %
<b>Cash and cash equivalents at year end</b>	<b>303,414,175</b>	<b>(3,605,507)</b>	<b>299,808,668</b>	-		<b>299,808,668</b>	<b>438,891,571</b>		<b>(139,082,903)</b>	<b>146 %</b>	<b>145 %</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1. Basis of Preparation

The financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention unless specified otherwise. They are presented in South African Rand.

The standards are summarised as follows:

GRAP 1	Presentation of Financial Statements
GRAP 2	Cash Flow Statements
GRAP 3	Accounting Policies, Changes in Accounting Estimates and Errors
GRAP 4	The Effects of Changes in Foreign Exchange Rates
GRAP 5	Borrowing Costs
GRAP 6	Consolidated financial statements and accounting for controlled entities
GRAP 7	Accounting for Investments in Associates
GRAP 8	Financial Reporting of Interest in Joint Ventures
GRAP 9	Revenue
GRAP 11	Construction Contracts
GRAP 12	Inventories
GRAP 13	Leases
GRAP 14	Events After the Reporting Date
GRAP 16	Investment Property
GRAP 17	Property, Plant and Equipment
GRAP 19	Provisions, Contingent Liabilities and Contingent Assets
GRAP 20	Related Party Disclosure ( <b>Approved, Not yet effective</b> )
GRAP 21	Impairment of Non-Cash Generating Assets
GRAP 23	Revenue from non-exchange transactions
GRAP 24	Presentation of Budget Information in Financial Statements
GRAP 25	Employee Benefits ( <b>Approved, early adoption</b> )
GRAP 27	Agriculture
GRAP 31	Intangible Assets
GRAP 100	Non-current Assets Held for Sale and Discontinued Operations
GRAP 103	Heritage Assets
GRAP 104	Financial Instruments

GRAP 6, 7, and 8 have been complied with to the extent that the requirements in these standards relate to the municipality's separate financial statements.

Accounting policies for material transactions, events or conditions not covered by the above GRAP Standards have been developed in accordance with paragraphs 7, 11 and 12 of GRAP 3.

Assets, liabilities, revenues and expenses have not been offset except when offsetting is required or permitted by a Standard of GRAP.

The accounting policies applied are consistent with those used to present the previous year's financial statements, unless explicitly stated. The details of any changes in accounting policies are explained in the relevant policy.

The principal accounting policies adopted in the preparation of these annual financial statements are set out below.

#### 1.1 Significant judgements and sources of estimation uncertainty

In preparing the financial statements, management is required to make estimates and assumptions that affect the amounts represented in the financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are insignificant to the annual financial statements are set out below:

##### Revenue Recognition

Accounting Policy 1.15 on Revenue from Exchange Transactions and Accounting Policy 1.16 on Revenue from Non-exchange Transactions describes the conditions under which revenue will be recorded by the management of the municipality.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.1 Significant judgements and sources of estimation uncertainty (continued)

In concluding judgement, management considered the detailed criteria for recognition of revenue as set out in GRAP 9: Revenue from Exchange Transactions and, in particular, whether the municipality, when goods are sold, had transferred to the buyer the significant risks and rewards of ownership of the goods and when services are rendered, whether the service has been rendered. The management of the municipality is satisfied that recognition of the revenue in the current year is appropriate.

#### Financial assets and liabilities

The classification of financial assets and liabilities is based on judgement by management.

#### Sources of estimation uncertainty

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

**Impairment of Financial Assets** - Accounting Policy 1.13: Financial Instruments, referring to paragraph on Impairment of Financial Assets, describes the process followed to determine the value with which financial assets should be impaired. In making the estimation of the impairment, the management of the municipality considered the detailed criteria of impairment of financial assets as set out in GRAP 104: Financial Instruments - Recognition and Measurement. The management of the municipality is satisfied that impairment of financial assets recorded during the year is appropriate. Details of the impairment loss calculation are provided in the applicable notes to the Annual Financial Statements.

**Useful lives of Property, Plant and Equipment** - As described in Accounting Policy 1.7, the municipality depreciates its property, plant and equipment and intangible assets over the estimated useful lives of the assets, taking into account the residual values of the assets at the end of their useful lives, which is determined when the assets are brought into use. The useful life and residual values of the assets are based on industry knowledge and are revalued annually.

**Defined Benefit Plan Liabilities** - The municipality obtains actuarial valuations of its defined benefit plan liabilities. The defined benefit obligations of the municipality that were identified are Post-retirement Health Benefit Obligations and Long-service Awards. The estimated liabilities are recorded in accordance with the requirements of GRAP 25. Details of the liabilities and the key assumptions made by the actuaries in estimating the liabilities are provided in the applicable notes to the Annual Financial Statements.

#### Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 18 - Provisions.

### 1.2 Presentation of currency

These financial statements are presented in South African Rand, which is the functional currency of the municipality, and amounts are rounded up to the nearest R1.

### 1.3 Going Concern Assumption

The annual financial statements have been prepared on the basis that the municipality is a going concern and will continue in operation for the foreseeable future.

### 1.4 Housing development fund

The Housing Development Fund was established in terms of the Housing Act, (Act No. 107 of 1997). Loans from national and provincial government used to finance housing selling schemes undertaken by the municipality were extinguished on 1 April 1998 and transferred to a Housing Development Fund. Housing selling schemes, both complete and in progress as at 1 April 1998, were also transferred to the Housing Development Fund. In terms of the Housing Act, all proceeds from housing developments, which include rental income and sales of houses, must be paid into the Housing Development Fund. Monies standing to the credit of the Housing Development Fund can be used only to finance housing developments within the municipal area subject to the approval of the Provincial MEC responsible for housing.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.5 Internal reserves

#### Capital replacement reserve (CRR)

In order to finance the provision of infrastructure and other items of property, plant and equipment from internal sources, amounts are transferred from the accumulated surplus/(deficit) to the CRR in terms of the Annual Budget. The cash in the designated CRR bank account can only be utilised to finance items of property, plant and equipment. The CRR is reduced and the accumulated surplus/(deficit) is credited by a corresponding amount when the amounts in the CRR are utilised.

#### Capitalisation reserve

On the implementation of GAMAP/GRAP, the balance of certain funds, created in terms of the various Provincial Ordinances applicable at the time, that had historically been utilised for the acquisition of items of property, plant and equipment, were transferred to a Capitalisation Reserve rather than the accumulated surplus/deficit, as in prior years, in terms of a directive (Circular No. 18) issued by National Treasury. The purpose of this Reserve is to promote consumer equity by ensuring that the future depreciation charge that will be incurred over the useful lives of these items of property, plant and equipment is offset by transfers from this reserve to the accumulated surplus/deficit.

The balance on the Capitalisation Reserve equals the carrying value of the items of property, plant and equipment financed from the former legislated funds. When items of property, plant and equipment are depreciated, a transfer is made from the Capitalisation Reserve to the accumulated surplus/deficit.

When an item of property, plant and equipment is disposed, the balance in the Capitalisation Reserve relating to such item is transferred to the accumulated surplus/deficit.

#### Government grant reserve

When items of property, plant and equipment are financed from government grants, a transfer is made from the accumulated surplus/deficit to the Government Grants Reserve equal to the Government Grant recorded as revenue in the statement of financial performance in accordance with a directive issued by National Treasury. When such items of property, plant and equipment are depreciated, a transfer is made from the Government Grant Reserve to the accumulated surplus/deficit. The purpose of this policy is to promote community equity by ensuring that the future depreciation expenses that will be incurred over the useful lives of government grant funded items of property, plant and equipment are offset by transfers from this reserve to the accumulated surplus/deficit.

When an item of property, plant and equipment financed from government grants is disposed, the balance in the Government Grant Reserve relating to such item is transferred to the accumulated surplus/deficit.

#### Donations and public contributions reserve

When items of property, plant and equipment are financed from public contributions and donations, a transfer is made from the accumulated surplus/deficit to the Donations and Public Contributions Reserve equal to the donations and public contributions recorded as revenue in the statement of financial performance in accordance with a directive issued by National Treasury. When such items of property, plant and equipment are depreciated, a transfer is made from the Donations and Public Contributions Reserve to the accumulated surplus/deficit. The purpose of this policy is to promote community equity and facilitate budgetary control by ensuring that sufficient funds are set aside to offset the future depreciation charges that will be incurred over the estimated useful life of the item of property, plant and equipment financed from donations and public contributions.

When an item of property, plant and equipment financed from government grants is disposed, the balance in the Donations and Public Contributions Reserve relating to such item is transferred to the accumulated surplus/deficit.

#### Self insurance reserve

The municipality has a Self-Insurance Reserve to set aside amounts to offset potential losses or claims that cannot be insured externally. The balance of the self-insurance fund is invested in short-term investments.

Claims are settled by transferring a corresponding amount from the self-insurance reserve to the accumulated surplus.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.6 Revaluation reserve

The surplus arising from the revaluation of property, plant and equipment in particular land and buildings is credited to a non-distributable reserve. The revaluation surplus is realised as revalued buildings are depreciated, through a transfer from the revaluation reserve to the accumulated surplus/deficit. On disposal, the net revaluation surplus is transferred to the accumulated surplus/deficit while gains or losses on disposal, based on revalued amounts, are credited or charged to the statement of financial performance.

### 1.7 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one year.

#### Measurement

Property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded at cost. The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary cost of dismantling and removing the asset and restoring the site on which it is located.

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Subsequent to initial recognition, items of property, plant and equipment is stated at cost, less accumulated depreciation and accumulated impairment losses, where applicable.

Subsequent to initial recognition, buildings are carried at a revalued amount based on municipal valuations, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations are performed by external independent valuers with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair value at the Statement of Financial Position date. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset, and the net amount is restated to the revalued amount of the asset.

An increase in the carrying amount of land and buildings as a result of a revaluation is credited directly to a revaluation surplus reserve, except to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

A decrease in the carrying amount of an asset as a result of a revaluation is recognised in surplus or deficit, except to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

Where items of property, plant and equipment have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the period that the impairment is identified except where the impairment reverses a previous revaluation.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.7 Property, plant and equipment (continued)

Subsequent expenditure relating to property, plant and equipment is capitalised if it is probable that future economic benefits or potential service delivery of the asset are enhanced in excess of the originally assessed standard of performance. If expenditure only restores the originally best estimate of the expected useful life of the asset, then it is regarded as repairs and maintenance and is expensed. The enhancement of an existing asset so that its use is expanded or the further development of an asset so that its original life is extended is examples of subsequent expenditure which should be capitalised.

#### Depreciation

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets and after taking into account the residual value of the assets. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The depreciation rates are based on the following originally estimated useful lives (unless a technical assessment of an individual asset concludes that a material variation is necessary):

Infrastructure		Years	Other		Years
Roads and Paving		10-100	Buildings		30
Electricity		10-50	Specialist vehicles		10
Water		10-100	Other vehicles		5
Sewerage		10-100	Office equipment		1-7
Housing		30	Furniture and fittings		1-10
Community			Watercraft		15
Improvements		30	Bins and containers		5
Recreational Facilities		20-30	Specialized plant and		
Security		5	Equipment		10-15
			Other plant and		
			Equipment		2-5

The residual value, the useful life of an asset and the depreciation method is reviewed annually and any changes are recognised as a change in accounting estimate in the Statements of Financial Performance.

#### Land

Land is not depreciated as it is deemed to have an indefinite useful life.

#### Incomplete construction work

Incomplete construction work is stated at historical cost. Depreciation only commences when the asset is commissioned into use.

#### Disposal of property, plant and equipment

The book values of assets are written off on disposal. The difference between the carrying value of assets and the sales proceeds is included in the Statement of Financial Performance as a gain or loss on disposal of property, plant and equipment.

#### Impairment

Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount, it is written down immediately to its recoverable amount and an impairment loss is charged to the Statement of Financial Performance.

#### Derecognition

Items of Property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the net disposal proceeds and the carrying value and is recognised in the Statement of Financial Performance.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.8 Impairment of cash-generating assets

Cash-generating assets are those assets held by the municipality with the primary objective of generating a commercial return. When an asset is deployed in a manner consistent with that adopted by a profit-orientated entity, it generates a commercial return.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets held with the primary objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable amount of an asset or a cash-generating unit is the higher its fair value less costs to sell and its value in use.

Useful life is either:

- (a) the period of time over which an asset is expected to be used by the municipality; or
- (b) the number of production or similar units expected to be obtained from the asset by the municipality.

### 1.9 Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. Examples include computer software, licences, and development costs. The municipality recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality and the cost or fair value of the asset can be measured reliably.

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality; and
- the cost or fair value of the asset can be measured reliably.

Intangible assets are initially recognised at cost.

An intangible asset acquired through a non-exchange transaction, the cost shall be its fair value as at the date of acquisition.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale.
- there is an intention to complete and use or sell it.
- there is an ability to use or sell it.
- it will generate probable future economic benefits or service potential.
- there are available technical, financial and other resources to complete the development and to use or sell the asset.
- the expenditure attributable to the asset during its development can be measured reliably.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.9 Intangible assets (continued)

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

Item	Useful life
Computer software, other	3 years
Other intangible assets	30 years

### 1.10 Investment property

Investment property is recognised as an asset when, it is probable that the future economic benefits or service potential that are associated with the investment property will flow to the municipality, and the cost or fair value of the investment property can be measured reliably.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

Costs include costs incurred initially and costs incurred subsequently to add to, or to replace a part of, or service a property. If a replacement part is recognised in the carrying amount of the investment property, the carrying amount of the replaced part is derecognised.

#### Fair value

Subsequent to initial measurement investment property is measured at fair value.

The fair value of investment property reflects market conditions at the reporting date.

A gain or loss arising from a change in fair value is included in net surplus or deficit for the period in which it arises.

If the entity determines that the fair value of an investment property under construction is not reliably determinable but expects the fair value of the property to be reliably measurable when construction is complete, it measures that investment property under construction at cost until either its fair value becomes reliably determinable or construction is completed (whichever is earlier). If the entity determines that the fair value of an investment property (other than an investment property under construction) is not reliably determinable on a continuing basis, the entity measure that investment property using the cost model (as per the accounting policy on Property, plant and equipment). The residual value of the investment property is then assumed to be zero. The entity apply the cost model (as per the accounting policy on Property, plant and equipment) until disposal of the investment property.

Once the entity becomes able to measure reliably the fair value of an investment property under construction that has previously been measured at cost, it measures that property at its fair value. Once construction of that property is complete, it is presumed that fair value can be measured reliably. If this is not the case, the property is accounted for using the cost model in accordance with the accounting policy on Property, plant and equipment.

Investment property includes property (land or a building, or part of a building, or both land or buildings held under a finance lease) held to earn rentals and/or for capital appreciation, rather than held to meet service delivery objectives, the production or supply of goods and services, or the sale of an asset in the ordinary course of operations.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.10 Investment property (continued)

At initial recognition, the municipality measures investment property at cost including transaction costs once it meets the definition of investment property. However, where an investment property was acquired through a non-exchange transaction (i.e. where it acquired the investment property for no or a nominal value), its cost is its fair value as at the date of acquisition.

The cost of self-constructed investment property is the cost at date of completion.

Investment property is measured using the fair value model. Under the fair value model, investment property is carried at its fair value at the reporting date. The valuations are performed annually by external valuers. Fair value is based on active market prices, adjusted, if necessary, for any difference in the nature, location or condition of the specific asset. Changes in fair values are recorded in the Statement of Financial Performance as part of the surplus and deficit.

Where the classification of an investment property is based on management's judgement, the following criteria have been applied to distinguish investment properties from owner-occupied property and from property held for sale in the ordinary course of business:

- All properties held to earn market-related rentals or for capital appreciation or both and that are not used for administrative purposes and that will not be sold within the next 12 months are classified as Investment Properties.
- land held for a currently undetermined future use.
- a building owned and leased out under one or more operating leases
- leased properties that are held to provide a social (community) service or that are necessary for employees to perform their job functions, but which also generates rental revenue are not seen as investment properties. The rental revenue generated is incidental to the purposes for which the property is held.
- a building that is vacant but is held to be leased out under one or more operating leases.

Gains or losses arising from the retirement or disposal of investment property is the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in the Statement of Financial Performance.

### 1.11 Non-current assets held for sale and disposal groups

Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

Non-current assets held for sale (or disposal group) are measured at the lower of its carrying amount and fair value less costs to sell.

A non-current asset is not depreciated (or amortised) while it is classified as held for sale, or while it is part of a disposal group classified as held for sale.

The gain or loss on the eventual sale of non-current assets held for sale is included in the Statement of Financial Performance as gain or loss on sale of assets. The gain or loss on the eventual sale of non-current assets held for sale, is calculated on the difference between the net disposal proceeds and the carrying amount of the individual asset or the disposal group.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.12 Biological assets that form part of an agricultural activity

Biological assets, which are defined as living animals or plants are recognised on the Statement of Financial Position of the municipality, if the municipality:

- Controls the asset as a result of a past event.
- Regards the inflow of future economic benefits from the use of the asset to be probable.
- Is able to measure the fair value of the asset reliably. This implies that an active market has to exist for the agricultural asset.

Biological assets are measured at fair value at each financial year end, less estimated point-of-sale costs. Fair value is the amount for which an asset can be exchanged between knowledgeable, willing parties in an arm's length transaction. Point-of-sale costs include commissions to brokers, levies by regulatory agencies and as well as transfer taxes and duties.

The changes in fair value less point-of-sale costs from one financial year end to the next are recognised as revenue in the Statement of Financial Performance

Item	Useful life
Trees in a plantation forest	Indefinite

### 1.13 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

A concessionary loan is a loan granted to or received by an entity on terms that are not market related.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

A derivative is a financial instrument or other contract with all three of the following characteristics:

- Its value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the 'underlying').
- It requires no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors.
- It is settled at a future date.

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, an entity shall estimate cash flows considering all contractual terms of the financial instrument (for example, prepayment, call and similar options) but shall not consider future credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate (see the Standard of GRAP on Revenue from Exchange Transactions), transaction costs, and all other premiums or discounts. There is a presumption that the cash flows and the expected life of a group of similar financial instruments can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the cash flows or the expected life of a financial instrument (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.13 Financial instruments (continued)

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction.

A financial asset is:

- cash;
- a residual interest of another entity; or
- a contractual right to:
  - receive cash or another financial asset from another entity; or
  - exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

A financial liability is any liability that is a contractual obligation to:

- deliver cash or another financial asset to another entity; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Liquidity risk is the risk encountered by an entity in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

Loans payable are financial liabilities, other than short-term payables on normal credit terms.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

A financial asset is past due when a counterparty has failed to make a payment when contractually due.

A residual interest is any contract that manifests an interest in the assets of an entity after deducting all of its liabilities. A residual interest includes contributions from owners, which may be shown as:

- equity instruments or similar forms of unissued capital;
- a formal designation of a transfer of resources (or a class of such transfers) by the parties to the transaction as forming part of an entity's net assets, either before the contribution occurs or at the time of the contribution; or
- a formal agreement, in relation to the contribution, establishing or increasing an existing financial interest in the net assets of an entity.

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. An incremental cost is one that would not have been incurred if the entity had not acquired, issued or disposed of the financial instrument.

Financial instruments at amortised cost are non-derivative financial assets or non-derivative financial liabilities that have fixed or determinable payments, excluding those instruments that:

- the entity designates at fair value at initial recognition; or
- are held for trading.

Financial instruments at cost are investments in residual interests that do not have a quoted market price in an active market, and whose fair value cannot be reliably measured.

Financial instruments at fair value comprise financial assets or financial liabilities that are:

- derivatives;
- combined instruments that are designated at fair value;

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.13 Financial instruments (continued)

- instruments held for trading. A financial instrument is held for trading if:
  - it is acquired or incurred principally for the purpose of selling or repurchasing it in the near-term; or
  - on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short term profit-taking;
  - non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; and
  - financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

#### Initial recognition

The entity recognises a financial asset or a financial liability in its statement of financial position when the entity becomes a party to the contractual provisions of the instrument.

The entity recognises financial assets using trade date accounting.

#### Initial measurement of financial assets and financial liabilities

The entity measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

The entity measures a financial asset and financial liability initially at its fair value [if subsequently measured at fair value].

The entity first assesses whether the substance of a concessionary loan is in fact a loan. On initial recognition, the entity analyses a concessionary loan into its component parts and accounts for each component separately. The entity accounts for that part of a concessionary loan that is:

- a social benefit in accordance with the Framework for the Preparation and Presentation of Financial Statements, where it is the issuer of the loan; or
- non-exchange revenue, in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers), where it is the recipient of the loan.

#### Subsequent measurement of financial assets and financial liabilities

The entity measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost.

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

#### Fair value measurement considerations

The best evidence of fair value is quoted prices in an active market. If the market for a financial instrument is not active, the entity establishes fair value by using a valuation technique. The objective of using a valuation technique is to establish what the transaction price would have been on the measurement date in an arm's length exchange motivated by normal operating considerations. Valuation techniques include using recent arm's length market transactions between knowledgeable, willing parties, if available, reference to the current fair value of another instrument that is substantially the same, discounted cash flow analysis and option pricing models. If there is a valuation technique commonly used by market participants to price the instrument and that technique has been demonstrated to provide reliable estimates of prices obtained in actual market transactions, the entity uses that technique. The chosen valuation technique makes maximum use of market inputs and relies as little as possible on entity-specific inputs. It incorporates all factors that market participants would consider in setting a price and is consistent with accepted economic methodologies for pricing financial instruments. Periodically, an entity calibrates the valuation technique and tests it for validity using prices from any observable current market transactions in the same instrument (i.e. without modification or repackaging) or based on any available observable market data.

The fair value of a financial liability with a demand feature (e.g. a demand deposit) is not less than the amount payable on demand, discounted from the first date that the amount could be required to be paid.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.13 Financial instruments (continued)

#### Reclassification

The entity does not reclassify a financial instrument while it is issued or held unless it is:

- combined instrument that is required to be measured at fair value; or
- an investment in a residual interest that meets the requirements for reclassification.

Where the entity cannot reliably measure the fair value of an embedded derivative that has been separated from a host contract that is a financial instrument at a subsequent reporting date, it measures the combined instrument at fair value. This requires a reclassification of the instrument from amortised cost or cost to fair value.

If fair value can no longer be measured reliably for an investment in a residual interest measured at fair value, the entity reclassifies the investment from fair value to cost. The carrying amount at the date that fair value is no longer available becomes the cost.

If a reliable measure becomes available for an investment in a residual interest for which a measure was previously not available, and the instrument would have been required to be measured at fair value, the entity reclassifies the instrument from cost to fair value.

#### Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

#### Impairment and uncollectibility of financial assets

The entity assess at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced directly OR through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed directly OR by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

Financial assets measured at cost:

If there is objective evidence that an impairment loss has been incurred on an investment in a residual interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses are not reversed.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.13 Financial instruments (continued)

#### Presentation

Interest relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

Dividends or similar distributions relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

Losses and gains relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

Distributions to holders of residual interests are debited by the entity directly to net assets, net of any related income tax benefit [where applicable]. Transaction costs incurred on residual interests is accounted for as a deduction from net assets, net of any related income tax benefit [where applicable].

A financial asset and a financial liability are only offset and the net amount presented in the statement of financial position when the entity currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

In accounting for a transfer of a financial asset that does not qualify for derecognition, the entity does not offset the transferred asset and the associated liability.

### 1.14 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the municipality incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

### 1.15 Revenue from exchange transactions

Revenue is derived from a variety of sources that include rates levied, grants from other tiers of government and revenue from trading activities and other services provided.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.15 Revenue from exchange transactions (continued)

Revenue comprises the fair value of the remuneration received or receivable for the sale of services or goods in the ordinary course of the municipality's activities. Revenue is shown net of value-added tax, returns, rebates and discounts.

The municipality recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the municipality and when specific criteria have been met for each of the municipalities' activities as described below. The amount of revenue is not considered to be reliably measurable until all contingencies relating to the sale have been resolved. The municipality bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Where revenue and the underlying asset (receivable) has already been recognised based on the information available at the time of the transaction and subsequently arises as to the recoverability of the receivable, an impairment loss, also known as a bad debt provision, is created and the provision is set-off against the receivables, as a provision for impairment.

Revenue is recognised as follows:

#### Service Charges

Service charges relating to electricity and water are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption, based on the consumption history, are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced, except at year-end when estimates of consumption up to year-end are recorded as revenue without being invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period. In respect of estimates of consumption between the last reading date and the reporting date, an accrual is made based on the average monthly consumption of consumers.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage, and are levied monthly based on the number of refuse containers on each property, regardless of whether or not all containers are emptied during the month.

Service charges from sewerage and sanitation are based on the number of sewerage connections on each developed property using the tariffs approved from Council and are levied monthly.

#### Pre-paid electricity

Revenue from the sale of electricity prepaid cards is recognised when all the following conditions have been satisfied:

- The municipality has transferred to the buyer the significant risks and rewards of ownership of the goods.
- The municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

#### Interest earned

Interest earned on investments is recognised in the Statement of Financial Performance on the time proportionate basis that takes into account the effective yield on the investment.

#### Dividends

Dividends are recognised on the date that the Municipality becomes entitled to receive the dividend in accordance with the substance of the relevant agreement, where applicable

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.15 Revenue from exchange transactions (continued)

#### Royalties

Royalties are recognised on an accrual basis in accordance with the substance of the relevant agreement. Royalties determined on a time basis are recognised on a straight-line basis over the period of the agreement. Royalty arrangements that are based on production, sales and other measures are recognised by reference to the underlying arrangement.

#### Charges

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant approved tariff. This includes the issuing of licences and permits.

#### Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- The municipality has transferred to the buyer the significant risks and rewards of ownership of the goods.
- The municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

#### Income from agency services

Income for agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified. The income recognised is in terms of the agency agreement.

#### Housing rental and instalments

Finance income from the sale of housing by way of instalment sales agreements or finance leases is recognised on a time proportion basis.

#### Public contributions

Revenue from public contributions is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment is brought into use. Where public contributions have been received but the municipality has not met the condition, a liability is recognised.

### 1.16 Revenue from non-exchange transactions

Revenue comprises gross inflows of economic benefits or service potential received and receivable by an municipality, which represents an increase in net assets, other than increases relating to contributions from owners.

Conditions on transferred assets are stipulations that specify that the future economic benefits or service potential embodied in the asset is required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Control of an asset arise when the municipality can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Expenses paid through the tax system are amounts that are available to beneficiaries regardless of whether or not they pay taxes.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.16 Revenue from non-exchange transactions (continued)

Fines are economic benefits or service potential received or receivable by entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an municipality either receives value from another municipality without directly giving approximately equal value in exchange, or gives value to another municipality without directly receiving approximately equal value in exchange.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Stipulations on transferred assets are terms in laws or regulation, or a binding arrangement, imposed upon the use of a transferred asset by entities external to the reporting municipality.

Tax expenditures are preferential provisions of the tax law that provide certain taxpayers with concessions that are not available to others.

The taxable event is the event that the government, legislature or other authority has determined will be subject to taxation.

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

#### Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

#### Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

#### Taxes

The municipality recognises an asset in respect of taxes when the taxable event occurs and the asset recognition criteria are met.

Resources arising from taxes satisfy the definition of an asset when the municipality controls the resources as a result of a past event (the taxable event) and expects to receive future economic benefits or service potential from those resources. Resources arising from taxes satisfy the criteria for recognition as an asset when it is probable that the inflow of resources will occur and their fair value can be reliably measured. The degree of probability attached to the inflow of resources is determined on the basis of evidence available at the time of initial recognition, which includes, but is not limited to, disclosure of the taxable event by the taxpayer.

The municipality analyses the taxation laws to determine what the taxable events are for the various taxes levied.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.16 Revenue from non-exchange transactions (continued)

The taxable event for income tax is the earning of assessable income during the taxation period by the taxpayer.

The taxable event for value added tax is the undertaking of taxable activity during the taxation period by the taxpayer.

The taxable event for customs duty is the movement of dutiable goods or services across the customs boundary.

The taxable event for estate duty is the death of a person owning taxable property.

The taxable event for property tax is the passing of the date on which the tax is levied, or the period for which the tax is levied, if the tax is levied on a periodic basis.

Taxation revenue is determined at a gross amount. It is not reduced for expenses paid through the tax system.

#### Transfers

Apart from services in kind, which are not recognised, the municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

#### Debt forgiveness and assumption of liabilities

The municipality recognise revenue in respect of debt forgiveness when the former debt no longer meets the definition of a liability or satisfies the criteria for recognition as a liability, provided that the debt forgiveness does not satisfy the definition of a contribution from owners.

Revenue arising from debt forgiveness is measured at the carrying amount of debt forgiven.

#### Fines

Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset.

Assets arising from fines are measured at the best estimate of the inflow of resources to the municipality.

Where the municipality collects fines in the capacity of an agent, the fine will not be revenue of the collecting entity.

#### Bequests

Bequests that satisfy the definition of an asset are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality, and the fair value of the assets can be measured reliably.

#### Gifts and donations, including goods in-kind

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.

#### Services in-kind

Services in-kind are not recognised.

### 1.17 Conditional grants and receipts

Revenue received from conditional grants, donations and funding are recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. To the extent that the criteria, conditions or obligations have not been met a liability is recognised. Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the municipality with no future related costs are recognised in the Statement of Financial Performance in the period in which they become receivable.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.18 Employee benefits

Employee benefits are all forms of consideration given by an entity in exchange for service rendered by employees.

A qualifying insurance policy is an insurance policy issued by an insurer that is not a related party (as defined in the Standard of GRAP on Related Party Disclosures) of the reporting entity, if the proceeds of the policy can be used only to pay or fund employee benefits under a defined benefit plan and are not available to the reporting entity's own creditors (even in liquidation) and cannot be paid to the reporting entity, unless either:

- the proceeds represent surplus assets that are not needed for the policy to meet all the related employee benefit obligations; or
- the proceeds are returned to the reporting entity to reimburse it for employee benefits already paid.

Termination benefits are employee benefits payable as a result of either:

- an entity's decision to terminate an employee's employment before the normal retirement date; or
- an employee's decision to accept voluntary redundancy in exchange for those benefits.

Other long-term employee benefits are employee benefits (other than post-employment benefits and termination benefits) that are not due to be settled within twelve months after the end of the period in which the employees render the related service.

Vested employee benefits are employee benefits that are not conditional on future employment.

Composite social security programmes are established by legislation and operate as multi-employer plans to provide post-employment benefits as well as to provide benefits that are not consideration in exchange for service rendered by employees.

A constructive obligation is an obligation that derives from an entity's actions where by an established pattern of past practice, published policies or a sufficiently specific current statement, the entity has indicated to other parties that it will accept certain responsibilities and as a result, the entity has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

#### Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cellphones) for current employees.

When an employee has rendered service to the entity during a reporting period, the entity recognise the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the entity recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The entity measure the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The entity recognise the expected cost of bonus, incentive and performance related payments when the entity has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.18 Employee benefits (continued)

#### Post-employment benefits

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which an entity provides post-employment benefits for one or more employees.

Multi-employer plans are defined contribution plans (other than state plans and composite social security programmes) or defined benefit plans (other than state plans) that pool the assets contributed by various entities that are not under common control and use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employs the employees concerned.

#### Insured benefits

Where the entity pay insurance premiums to fund a post-employment benefit plan, the entity treats such a plan as a defined contribution plan unless the entity will have (either directly or indirectly through the plan) a legal or constructive obligation to either:

- pay the employee benefits directly when they fall due; or
- pay further amounts if the insurer does not pay all future employee benefits relating to employee service in the current and prior reporting periods.

If the entity retains such a legal or constructive obligation, the entity treats the plan as a defined benefit plan.

#### Post-employment benefits: Defined contribution plans

Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

When an employee has rendered service to the entity during a reporting period, the entity recognise the contribution payable to a defined contribution plan in exchange for that service:

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the reporting date, an entity recognise that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

Where contributions to a defined contribution plan do not fall due wholly within twelve months after the end of the reporting period in which the employees render the related service, they are discounted. The rate used to discount reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the obligation.

#### Post-employment benefits: Defined benefit plans

Defined benefit plans are post-employment benefit plans other than defined contribution plans.

Actuarial gains and losses comprise experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred) and the effects of changes in actuarial assumptions. In measuring its defined benefit liability the entity recognise actuarial gains and losses in surplus or deficit in the reporting period in which they occur.

Assets held by a long-term employee benefit fund are assets (other than non-transferable financial instruments issued by the reporting entity) that are held by an entity (a fund) that is legally separate from the reporting entity and exists solely to pay or fund employee benefits and are available to be used only to pay or fund employee benefits, are not available to the reporting entity's own creditors (even in liquidation), and cannot be returned to the reporting entity, unless either:

- the remaining assets of the fund are sufficient to meet all the related employee benefit obligations of the plan or the reporting entity; or
- the assets are returned to the reporting entity to reimburse it for employee benefits already paid.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.18 Employee benefits (continued)

Current service cost is the increase in the present value of the defined benefit obligation resulting from employee service in the current period.

Interest cost is the increase during a period in the present value of a defined benefit obligation which arises because the benefits are one period closer to settlement.

Past service cost is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting in the current period from the introduction of, or changes to, post-employment benefits or other long-term employee benefits. Past service cost may be either positive (when benefits are introduced or changed so that the present value of the defined benefit obligation increases) or negative (when existing benefits are changed so that the present value of the defined benefit obligation decreases). In measuring its defined benefit liability the entity recognise past service cost as an expense in the reporting period in which the plan is amended.

Plan assets comprise assets held by a long-term employee benefit fund and qualifying insurance policies.

The present value of a defined benefit obligation is the present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods.

The return on plan assets is interest, dividends and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of administering the plan (other than those included in the actuarial assumptions used to measure the defined benefit obligation) and less any tax payable by the plan itself.

The entity account not only for its legal obligation under the formal terms of a defined benefit plan, but also for any constructive obligation that arises from the entity's informal practices. Informal practices give rise to a constructive obligation where the entity has no realistic alternative but to pay employee benefits. An example of a constructive obligation is where a change in the entity's informal practices would cause unacceptable damage to its relationship with employees.

The amount recognised as a defined benefit liability is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly;
- plus any liability that may arise as a result of a minimum funding requirement

The amount determined as a defined benefit liability may be negative (an asset). The entity measure the resulting asset at the lower of:

- the amount determined above; and
- the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan. The present value of these economic benefits is determined using a discount rate which reflects the time value of money.

Any adjustments arising from the limit above is recognised in surplus or deficit.

The entity determine the present value of defined benefit obligations and the fair value of any plan assets with sufficient regularity such that the amounts recognised in the financial statements do not differ materially from the amounts that would be determined at the reporting date.

The entity recognises the net total of the following amounts in surplus or deficit, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement rights;
- actuarial gains and losses;
- past service cost;
- the effect of any curtailments or settlements; and
- the effect of applying the limit on a defined benefit asset (negative defined benefit liability).

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.18 Employee benefits (continued)

The entity uses the Projected Unit Credit Method to determine the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost. The Projected Unit Credit Method (sometimes known as the accrued benefit method pro-rated on service or as the benefit/years of service method) sees each period of service as giving rise to an additional unit of benefit entitlement and measures each unit separately to build up the final obligation.

In determining the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost, an entity shall attribute benefit to periods of service under the plan's benefit formula. However, if an employee's service in later years will lead to a materially higher level of benefit than in earlier years, an entity shall attribute benefit on a straight-line basis from:

- the date when service by the employee first leads to benefits under the plan (whether or not the benefits are conditional on further service); until
- the date when further service by the employee will lead to no material amount of further benefits under the plan, other than from further salary increases.

Actuarial valuations are conducted on an annual basis by independent actuaries separately for each plan. The results of the valuation are updated for any material transactions and other material changes in circumstances (including changes in market prices and interest rates) up to the reporting date.

The entity recognises gains or losses on the curtailment or settlement of a defined benefit plan when the curtailment or settlement occurs. The gain or loss on a curtailment or settlement comprises:

- any resulting change in the present value of the defined benefit obligation; and
- any resulting change in the fair value of the plan assets.

Before determining the effect of a curtailment or settlement, the entity re-measures the obligation (and the related plan assets, if any) using current actuarial assumptions (including current market interest rates and other current market prices).

When it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, the right to reimbursement is recognised as a separate asset. The asset is measured at fair value. In all other respects, the asset is treated in the same way as plan assets. In surplus or deficit, the expense relating to a defined benefit plan is [OR is not] presented as the net of the amount recognised for a reimbursement.

The entity offsets an asset relating to one plan against a liability relating to another plan when the entity has a legally enforceable right to use a surplus in one plan to settle obligations under the other plan and intends either to settle the obligations on a net basis, or to realise the surplus in one plan and settle its obligation under the other plan simultaneously.

#### Actuarial assumptions

Actuarial assumptions are unbiased and mutually compatible.

Financial assumptions are based on market expectations, at the reporting date, for the period over which the obligations are to be settled.

The rate used to discount post-employment benefit obligations (both funded and unfunded) reflect the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the post-employment benefit obligations.

Post-employment benefit obligations are measured on a basis that reflects:

- estimated future salary increases;
- the benefits set out in the terms of the plan (or resulting from any constructive obligation that goes beyond those terms) at the reporting date; and
- estimated future changes in the level of any state benefits that affect the benefits payable under a defined benefit plan, if, and only if, either:
  - those changes were enacted before the reporting date; or
  - past history, or other reliable evidence, indicates that those state benefits will change in some predictable manner, for example, in line with future changes in general price levels or general salary levels.

Assumptions about medical costs take account of estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.18 Employee benefits (continued)

#### Other post retirement obligations

The municipality provides post-retirement health care benefits, housing subsidies and gratuities upon retirement to some retirees.

The entitlement to post-retirement health care benefits is based on the employee remaining in service up to retirement age and the completion of a minimum service period. The expected costs of these benefits are accrued over the period of employment. Independent qualified actuaries carry out valuations of these obligations. The municipality also provides a gratuity and housing subsidy on retirement to certain employees. An annual charge to income is made to cover both these liabilities.

The amount recognised as a liability for other long-term employee benefits is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The entity shall recognise the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right recognised as an asset;
- actuarial gains and losses, which shall all be recognised immediately;
- past service cost, which shall all be recognised immediately; and
- the effect of any curtailments or settlements.

#### Termination benefits

The entity recognises termination benefits as a liability and an expense when the entity is demonstrably committed to either:

- terminate the employment of an employee or group of employees before the normal retirement date; or
- provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The entity is demonstrably committed to a termination when the entity has a detailed formal plan for the termination and is without realistic possibility of withdrawal. The detailed plan includes [as a minimum]:

- the location, function, and approximate number of employees whose services are to be terminated;
- the termination benefits for each job classification or function; and
- the time at which the plan will be implemented.

Implementation begins as soon as possible and the period of time to complete implementation is such that material changes to the plan are not likely.

Where termination benefits fall due more than 12 months after the reporting date, they are discounted using an appropriate discount rate. The rate used to discount the benefit reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the benefit.

In the case of an offer made to encourage voluntary redundancy, the measurement of termination benefits shall be based on the number of employees expected to accept the offer.

### 1.19 Provisions and contingencies

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

#### Provision for the rehabilitation of landfill sites

At year end a provision is raised for the rehabilitation of landfill sites. The provision is the net present value of the future cash flows to rehabilitate damaged land at year end.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.19 Provisions and contingencies (continued)

#### Provision for constructive obligations (Grant-in-aid contributions)

Provision is made for any constructive obligations of the municipality. A constructive obligation arises through an established pattern of past practice, published policies or a sufficiently specific current standard, whereby the municipality has indicated to other parties that it will accept certain responsibilities and as a result, the municipality has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

The municipality transfers money to individuals, organisations and other sectors of government from time to time. When making these transfers, the municipality does not:

- receive any goods or services directly in return, as would be expected in a purchase or sale transaction;
- expect to be repaid in future; or
- expect a financial return, as would be expected from an investment.

These transfers are recognised in the financial statements as expenses in the period that the events giving rise to the transfer occurred.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

The municipality recognises a provision for financial guarantees and loan commitments when it is probable that an outflow of resources embodying economic benefits and service potential will be required to settle the obligation and a reliable estimate of the obligation can be made.

Determining whether an outflow of resources is probable in relation to financial guarantees requires judgement.

Indications that an outflow of resources may be probable are:

- financial difficulty of the debtor;
- defaults or delinquencies in interest and capital repayments by the debtor;
- breaches of the terms of the debt instrument that result in it being payable earlier than the agreed term and the ability of the debtor to settle its obligation on the amended terms; and
- a decline in prevailing economic circumstances (e.g. high interest rates, inflation and unemployment) that impact on the ability of entities to repay their obligations.

Where a fee is received by the municipality for issuing a financial guarantee and/or where a fee is charged on loan commitments, it is considered in determining the best estimate of the amount required to settle the obligation at reporting date. Where a fee is charged and the municipality considers that an outflow of economic resources is probable, an municipality recognises the obligation at the higher of:

- the amount determined using in the Standard of GRAP on Provisions, Contingent Liabilities and Contingent Assets; and
- the amount of the fee initially recognised less, where appropriate, cumulative amortisation recognised in accordance with the Standard of GRAP on Revenue from Exchange Transactions.

### 1.20 Leases

#### The Municipality as Lessee

Leases are classified as finance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the municipality. Property, plant and equipment subject to finance lease agreements are capitalised at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease. The corresponding liabilities are raised as Finance Lease Obligations. The cost of the item of property, plant and equipment is depreciated at appropriate rates on the straight-line basis over its estimated useful life. Lease payments are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred.

Operating leases are those leases that do not fall within the scope of the above definition. Operating lease rentals are recognised as an expense on a straight-line basis (where applicable) over the term of the relevant lease. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset. Any contingent rents are expensed in the period they are incurred.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.20 Leases (continued)

#### The Municipality as Lessor

Amounts due from lessees under finance leases or instalment sale agreements are recorded as receivables at the amount of the Municipality's net investment in the leases. Finance lease or instalment sale income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Municipality's net investment outstanding in respect of the leases or instalment sale agreements.

Rental income from operating leases is recognised and recorded on a straight-line basis (where applicable) over the term of the relevant lease.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease income.

Income from leases is disclosed under revenue in the Statement of Financial Performance.

#### Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

### 1.21 Heritage assets

Assets are resources controlled by an municipality as a result of past events and from which future economic benefits or service potential are expected to flow to the municipality.

Carrying amount is the amount at which an asset is recognised after deducting accumulated impairment losses.

Class of heritage assets means a grouping of heritage assets of a similar nature or function in an municipality's operations that is shown as a single item for the purpose of disclosure in the financial statements.

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Standards of GRAP.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

An impairment loss of a cash-generating asset is the amount by which the carrying amount of an asset exceeds its recoverable amount.

An impairment loss of a non-cash-generating asset is the amount by which the carrying amount of an asset exceeds its recoverable service amount.

An inalienable item is an asset that an municipality is required by law or otherwise to retain indefinitely and cannot be disposed of without consent.

Recoverable amount is the higher of a cash-generating asset's net selling price and its value in use.

Recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use.

Value in use of a cash-generating asset is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Value in use of a non-cash-generating asset is the present value of the asset's remaining service potential.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.21 Heritage assets (continued)

#### Recognition

The municipality recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably.

#### Initial measurement

Heritage assets are measured at cost.

Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

#### Subsequent measurement

After recognition as an asset, a class of heritage assets is carried at its cost less any accumulated impairment losses.

After recognition as an asset, a class of heritage assets, whose fair value can be measured reliably, is carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent impairment losses.

If a heritage asset's carrying amount is increased as a result of a revaluation, the increase is credited directly to a revaluation surplus. However, the increase is recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same heritage asset previously recognised in surplus or deficit.

If a heritage asset's carrying amount is decreased as a result of a revaluation, the decrease is recognised in surplus or deficit. However, the decrease is debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that heritage asset.

#### Impairment

The municipality assess at each reporting date whether there is an indication that it may be impaired. If any such indication exists, the municipality estimates the recoverable amount or the recoverable service amount of the heritage asset.

#### Transfers

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset.

Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

#### Derecognition

The municipality derecognises heritage asset on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such difference is recognised in surplus or deficit when the heritage asset is derecognised.

### 1.22 Borrowing costs

It is inappropriate to capitalise borrowing costs when, and only when, there is clear evidence that it is difficult to link the borrowing requirements of an entity directly to the nature of the expenditure to be funded i.e. capital or current.

Borrowing costs are recognised as an expense in the period in which they are incurred.

### 1.23 Cash and cash equivalents

Cash includes cash on hand and cash with banks. Cash equivalents are short-term highly liquid investments that are held with registered banking institutions with a maturity period of between three and twelve months and are subject to an insignificant risk of change in value. Cash and cash equivalents are carried in the balance sheet at fair value.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.23 Cash and cash equivalents (continued)

For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand and cash with bank, net of bank overdrafts.

Bank overdrafts are recorded based on the facility utilised. Finance charges on bank overdrafts are expensed as incurred.

### 1.24 Value Added Tax

The Municipality accounts for Value Added Tax on the cash (receipt) basis.

### 1.25 Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in the notes to the annual financial statements.

### 1.26 Unauthorised expenditure

Unauthorised expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No.56 of 2003). Unauthorised expenditure is accounted for as an expense in the Statement of Financial Performance in the year that the expense was incurred and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

### 1.27 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the economic entity's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

### 1.28 Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance in the year that the expenditure was recorded. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

### 1.29 Foreign currencies

Transactions in foreign currencies are initially recorded at the prevailing exchange rate on the dates of the transactions. Monetary assets and liabilities denominated in such foreign currencies are retranslated at the rates prevailing at the reporting date. Exchange differences are included in the Statement of Financial Performance in the period in which they arise.

Where the transaction is covered by a forward exchange contract, the rate specified in the contract is used.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.30 Comparative figures

#### Current year comparatives:

Budgeted amounts have, in accordance with GRAP 1, been provided in an annexure to these financial statements and forms part of the audited annual financial statements.

#### Prior year comparatives:

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated. The nature and reason for the reclassification is disclosed. Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

### 1.31 Changes in accounting policies, estimates and errors

Changes in accounting policies that are effected by management have been applied retrospectively in accordance with GRAP 3 requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the change in policy. In such cases the municipality shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable. Refer to applicable note of the Annual Financial Statements for details of changes in accounting policies.

Changes in accounting estimates are applied prospectively in accordance with GRAP 3 requirements. Details of changes in estimates are disclosed in the notes to the annual financial statements where applicable.

Correction of Errors is applied retrospectively in the period in which the error has occurred in accordance with GRAP 3 requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the municipality shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable. Refer to applicable note to the Annual Financial Statements for details of corrections of errors recorded during the period under review.

### 1.32 Accrued leave pay

Liabilities for annual leave are recognised as they accrue to employees. Provision is based on the total accrued leave days owing to employees and is reviewed annually.

### 1.33 Related parties

Key management as well as their close family members, and/or entities are related parties if one party has the ability, directly or indirectly, to control or jointly control the other party or exercise significant influence over the other party in making financial and/or operating decisions. Key management personnel is defined as the Municipal Manager, Chief Financial Officer and all other managers reporting directly to the Municipal Manager or as designated by the Municipal Manager.

The municipality operates in an economic sector currently dominated by entities directly or indirectly owned by the South African Government. As a consequence of the constitutional independence of the three spheres of government in South Africa, only entities within the national sphere of government are considered to be related parties.

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are considered to be those family members who may be expected to influence, or be influenced by, that management in their dealings with the municipality.

Only transactions with related parties in at arm's length and in the ordinary course of business are disclosed.

### 1.34 Events after the reporting date

Events after the reporting date that are classified as adjusting events have been accounted for in the Annual Financial Statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the Annual Financial Statements.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Accounting Policies

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### 1.35 Standards, amendments to standards and interpretations issued but not yet effective

The following GRAP standards have been issued but are not yet effective and have not been early adopted by the municipality:

GRAP 18 Segment Reporting - issued March 2005  
GRAP 20 Related Party Disclosures- issued June 2011  
GRAP 105 Transfer of Function Between Entities Under Common Control- issued November 2010  
GRAP 106 Transfer of Function Between Entities Not Under Common Control- issued November 2010  
GRAP 107 Mergers - issued November 2010

Application of all of the above GRAP standards will be effective from a date to be announced by the Minister of Finance. This date has not been determined yet.

Management has considered all the GRAP standards issued but not yet effective and anticipates that the adoption of these standards will not have a significant impact on the financial position, financial performance or cash flows of the municipality, atleast not for the year under review.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	Restated 2012
<b>2. Cash and cash equivalents</b>		
Cash and cash equivalents consist of:		
Cash on hand	6,628	5,710
Short-term deposits	404,928,562	337,949,817
Bank balances	33,956,381	38,745,479
	<b>438,891,571</b>	<b>376,701,006</b>

Call deposits are investments with a maturity period between 3 and 12 months and earn interest varying from 7% to 15% per annum.

Included under current investment deposit is an investment with the New Republic Bank that is currently under curatorship amounting to R420 424.

### Current Investment deposits

Sanlam Investment Management	404,508,138	337,529,393
New Republic Bank	420,424	420,424
	<b>404,928,562</b>	<b>337,949,817</b>

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2013	30 June 2012	30 June 2011	30 June 2013	30 June 2012	30 June 2011
ABSA BANK - Stellenbosch Branch - Primary Bank Account - 410 188 031	22,862,515	27,392,603	14,581,609	33,956,381	38,745,479	14,743,358
ABSA BANK - Stellenbosch Branch - Municipal Service Account - 407 007 5635	-	-	-	-	-	-
ABSA BANK - Stellenbosch Branch - Municipal Services Account - 407 007 5635	-	-	-	-	-	-
ABSA Bank - Stellenbosch Branch - Traffic Account - 407 157 9787	-	-	-	-	-	-
<b>Total</b>	<b>22,862,515</b>	<b>27,392,603</b>	<b>14,581,609</b>	<b>33,956,381</b>	<b>38,745,479</b>	<b>14,743,358</b>

Included in Cash and Cash equivalents, an amount of R100 000 is held as guarantee at the Post Office.

The management of the municipality is of the opinion that the carrying value of Bank Balances, Cash and Cash Equivalents recorded at amortised cost in the Annual Financial Statements approximate their fair values.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>3. Consumer debtors</b>		
<b>Gross balances</b>		
Rates	31,175,725	32,051,132
Electricity	14,044,794	13,807,197
Water	34,324,020	27,234,583
Sewerage	10,723,489	9,035,392
Refuse	11,771,515	9,980,098
Housing rental	17,126,848	15,899,922
Sundry	7,681,284	6,025,939
	<b>126,847,675</b>	<b>114,034,263</b>
<b>Less: Allowance for impairment</b>		
Rates	(3,390,485)	(4,546,573)
Electricity	(1,570,619)	(2,017,138)
Water	(4,485,206)	(4,434,079)
Sewerage	(1,269,809)	(1,368,744)
Refuse	(1,399,226)	(1,521,391)
Housing rental	(14,925,133)	(12,451,249)
Sundry	(973,810)	(975,614)
	<b>(28,014,288)</b>	<b>(27,314,788)</b>
<b>Net balance</b>		
Rates	27,785,240	27,504,559
Electricity	12,474,175	11,790,059
Water	29,838,814	22,800,504
Sewerage	9,453,680	7,666,648
Refuse	10,372,289	8,458,707
Housing rental	2,201,715	3,448,673
Sundry	6,707,474	5,050,325
<b>Total Consumer Debtors</b>	<b>98,833,387</b>	<b>86,719,475</b>
<b>Included in above is receivables from exchange transactions</b>		
Electricity	12,474,175	11,790,059
Water	29,838,814	22,800,504
Sewerage	9,453,680	7,666,648
Refuse	10,372,289	8,458,707
Housing Rental	2,201,715	3,448,673
Sundry	6,707,474	5,050,325
	<b>71,048,147</b>	<b>59,214,916</b>
<b>Included in above is receivables from non-exchange transactions</b>		
Rates	27,785,240	27,504,559
<b>Net balance</b>	<b>98,833,387</b>	<b>86,719,475</b>
<b>Rates</b>		
Current (0 -30 days)	6,177,302	6,650,660
31 - 60 days	586,475	691,562
61 - 90 days	470,260	533,927
91 - 120 days	408,649	466,642
121 - 365 days	6,999,178	6,644,509
> 365 days	16,533,861	17,063,832
	<b>31,175,725</b>	<b>32,051,132</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>3. Consumer debtors (continued)</b>		
<b>Electricity</b>		
Current (0 -30 days)	10,521,623	10,203,183
31 - 60 days	184,434	245,356
61 - 90 days	137,136	178,032
91 - 120 days	131,113	117,454
121 - 365 days	731,067	800,684
> 365 days	2,339,421	2,262,488
	<b>14,044,794</b>	<b>13,807,197</b>
<b>Water</b>		
Current (0 -30 days)	6,746,570	6,052,500
31 - 60 days	1,410,673	1,183,674
61 - 90 days	1,390,898	1,047,668
91 - 120 days	1,233,775	702,590
121 - 365 days	5,598,606	4,501,130
> 365 days	17,943,498	13,747,021
	<b>34,324,020</b>	<b>27,234,583</b>
<b>Sewerage</b>		
Current (0 -30 days)	1,414,583	1,377,709
31 - 60 days	277,005	275,931
61 - 90 days	259,970	258,621
91 - 120 days	253,216	234,991
121 - 365 days	2,217,619	1,881,289
> 365 days	6,301,096	5,006,851
	<b>10,723,489</b>	<b>9,035,392</b>
<b>Refuse</b>		
Current (0 -30 days)	1,267,279	1,325,054
31 - 60 days	296,703	290,544
61 - 90 days	278,392	274,886
91 - 120 days	272,948	259,990
121 - 365 days	2,418,049	2,091,780
> 365 days	7,238,144	5,737,844
	<b>11,771,515</b>	<b>9,980,098</b>
<b>Housing rental</b>		
Current (0 -30 days)	967,823	730,361
31 - 60 days	415,206	203,230
61 - 90 days	403,309	202,224
91 - 120 days	396,320	201,763
121 - 365 days	2,077,678	1,531,516
> 365 days	12,866,512	13,030,828
	<b>17,126,848</b>	<b>15,899,922</b>
<b>Sundry</b>		
Current (0 -30 days)	1,903,846	1,223,618
31 - 60 days	127,192	501,257
61 - 90 days	152,552	155,100
91 - 120 days	155,199	131,356
121 - 365 days	1,793,028	1,061,403
> 365 days	3,549,467	2,953,205
	<b>7,681,284</b>	<b>6,025,939</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>3. Consumer debtors (continued)</b>		
<b>Reconciliation of allowance for impairment</b>		
Balance at beginning of the year	(27,314,788)	(32,433,985)
Contributions to allowance	(699,500)	5,119,197
Debt impairment written off against allowance	6,867,533	19,397,224
Reversal of allowance	(6,867,533)	(19,397,224)
	<b>(28,014,288)</b>	<b>(27,314,788)</b>

The comparative figures were restated. Refer to prior period error Note 56.

Debtors to the amount of R16 million have been ceded to the Development Bank of Southern Africa in providing security for a loan raised from them

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

### Figures in Rand

#### 3. Consumer debtors (continued)

##### Fair value of Consumer Debtors: Government Debt

Categories	Rates	Electricity	Refuse Removal	Sewerage	Water	Sundries	Total
State Properties	9	-	-	-	-	-	9
State Property Annual	855,057	4,139	3,974	3,329	1,760	2,221	870,480
State Property Monthly	7,214	240,795	12,024	41,396	121,607	411,340	834,376
State Property Tenants	681	30,816	5,121	10,015	377,965	2,953	427,551
Schools	80,594	159,508	13,028	55,090	157,267	-	465,487
Educational Facilities	-	826	9,621	24,905	46,970	-	82,322
	<b>943,555</b>	<b>436,084</b>	<b>43,768</b>	<b>134,735</b>	<b>705,569</b>	<b>416,514</b>	<b>2,680,225</b>

#### 4. Receivables from exchange transactions

Insurance debtor	172,942	188,554
Other	23,825,861	17,480,126
Sundry	416,794	414,110
	<b>24,415,597</b>	<b>18,082,790</b>

The average credit period for Other Debtors is 30 days. The municipality strictly enforces its approved credit control policy to ensure the recovery of Other Debtors.

No interest is charged for the first 30 days from the date of the invoice. Thereafter interest is charged at the prime rate, charged by the municipality's banker, plus one percent per annum on the outstanding balance.

The management of the municipality is of the opinion that the carrying value of Other Debtors approximate their fair values.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>5. Inventories</b>		
Consumable stores	5,500,663	5,265,179
Water	231,979	98,104
	<b>5,732,642</b>	<b>5,363,283</b>

The Statement of Financial Performance include R50 956.72 (2012: R1 230) in respect of write-downs of inventory to net realisable value.

Inventories, consisting of consumable stores, raw materials, work-in-progress and finished goods are valued at the lower of cost or net realisable value. The total carrying amount relating to inventories amount to R5,598,767.

The amount of the inventory written down is R50 956.72 and is recognised as an expense and a reduction in the carrying value of inventories. The circumstances relating to the write down is as a result of fuel shortages, damaged stock and shortages on general stock items as reported and approved accordingly. No inventories were pledged as security for liabilities.

## 6. Receivables from non-exchange transactions

Property Rates	31,175,725	32,051,132
Allowance for impairment - Rates	(3,390,485)	(4,546,573)
Government grants and subsidies	9,362,402	5,464,466
	<b>37,147,642</b>	<b>32,969,025</b>

Capital debtors represent funding that Council is awaiting from external institutions for capital expenditure incurred and claimed, but not yet received at year-end

The average credit period for Government Grants and Subsidies is dependent on the Government Department involved and the nature of the claim. No interest is charged on outstanding Government Grants and Subsidies. The subsidies are payable to the municipality resulting from allocations made in the DORA or based on agreements between the municipality and the relevant departments.

## 7. VAT receivable

South African Revenue Services	10,162,216	-
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## 8. Biological assets that form part of an agricultural activity

	2013			2012		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Trees in a plantation forest	11,545,138	-	11,545,138	14,285,879	-	14,285,879

### Reconciliation of biological assets that form part of an agricultural activity - 2013

	Opening balance	Decreases due to harvest / sales	Gains or losses arising from changes in fair value	Total
Trees in a plantation forest	14,285,880	(509,802)	(2,230,940)	11,545,138

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 8. Biological assets that form part of an agricultural activity (continued)

#### Reconciliation of biological assets that form part of an agricultural activity - 2012

	Opening balance	Decreases due to harvest / sales	Fair value adjustments	Total
Trees in a plantation forest	15,787,529	(1,496,681)	(4,969)	14,285,879

#### Non - Financial information

Nature and Quantities of each biological asset	Opening Balance	Less: Decrease due to Harvest	Fair Value Decrease (-)/Increase for the year	Closing balance
Botmanskop Plantation	4,561,830	-	(728,551)	3,833,279
Paradyskloof Plantation	9,724,050	(509,802)	(1,502,389)	7,711,859
	<b>14,285,880</b>	<b>(509,802)</b>	<b>(2,230,940)</b>	<b>11,545,138</b>

The determination of fair value was as follow:

#### Principle:

Price determination: was done on the basis of current sale value of the tender for the current year i.e. R652/m3 excluding 14% VAT. This value was given to all trees, irrespective of age as it is difficult to determine a value for different aged trees. The harvestable age starts from 20 years old where the minimum estimated yield would be 100m3/ha.

It must also be noted that this yield is based on optimum growing conditions and the existing microclimates, and thus the yield might vary per compartment. Refer to the Forestry Handbook p204.

#### Description of the Biological Assets

- |                                      |  |
|--------------------------------------|--|
| 1. Botmanskop plantation (Block E)   | Some compartments remain which can be harvested at a later stage due to the age of the trees |
| 2. Paradyskloof plantation (Block G) | Some compartments remain which can be harvested at a later stage due to the age of the trees |

#### Strategy to mitigate risks

The strategy to mitigate risks attached to this category of assets is to prevent the spread of runaway veld fires by maintaining fire breaks.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 9. Investment property

	2013			2012		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	548,042,825	-	548,042,825	528,780,075	-	528,780,075

#### Reconciliation of investment property - 2013

	Opening balance	Fair value adjustments	Total
Investment property	528,780,075	19,262,750	548,042,825

#### Reconciliation of investment property - 2012

	Opening balance	Fair value adjustments	Total
Investment property	523,325,000	5,455,075	528,780,075

#### Method of Asset Valuation 2013

##### Method:

Each property has been identified and inspected and the revalued amount apportioned between land and buildings. Each of the three main methods (investment approach, direct comparison and cost) of valuing property has been adopted depending on the specific property.

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality. Revaluation of all Investment Property was performed by an accredited registered valuator, Mr. White.

#### Details of valuation

The effective date of the revaluations was 30 June 2013. Revaluations were performed by an independent valuer, Mr White , Professional Associated Valuer, of PKF. PKF are not connected to the municipality and have recent experience in location and category of the investment property being valued.

The basis of valuation is fair value which in terms of GRAP has a similar meaning to market value and is the highest possible price that could be obtained for the item of Property, Plant and Equipment, without regard to its existing use. Although fair value is not necessarily synonymous with market value, the fair value of Land and Buildings is usually determined for market-based evidence. In terms of GRAP, fair value is the amount for which an asset could be exchanged or a liability settled between knowledgeable willing parties in an arms length transaction.

### 10. Long term receivables

#### At amortised cost

Land Sales	1,351	6,809
Officials: Erven Loans	32,207	57,439
Farmers: Water Schemes	327,096	340,104
Housing Selling Scheme Loans	1,791,574	1,987,187
Transfer to Current Portion	(148,767)	(169,492)
	<b>2,003,461</b>	<b>2,222,047</b>

#### Non-current assets

At amortised cost	2,003,461	2,222,047
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# Stellenbosch Municipality

Financial Statements for the year ended June 30, 2013

## Notes to the Financial Statements

Figures in Rand

### 11. Property, plant and equipment

	2013			2012		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land and buildings	871,840,445	(12,890,091)	858,950,354	830,821,128	(12,569,627)	818,251,501
Infrastructure	3,588,717,204	(590,204,055)	2,998,513,149	3,456,828,081	(482,452,839)	2,974,375,242
Community	91,020,318	(10,161,330)	80,858,988	83,995,674	(7,184,397)	76,811,277
Capital Restoration Asset	16,025,117	-	16,025,117	-	-	-
Other property, plant and equipment	284,826,919	(132,553,258)	152,273,661	249,093,310	(111,356,977)	137,736,333
<b>Total</b>	<b>4,852,430,003</b>	<b>(745,808,734)</b>	<b>4,106,621,269</b>	<b>4,620,738,193</b>	<b>(613,563,840)</b>	<b>4,007,174,353</b>

### Reconciliation of property, plant and equipment - 2013

	Opening balance	Additions	Work in progress/Under construction	Transfers	Revaluations	Depreciation	Impairment loss	Total
Land and buildings	818,251,501	8,000	-	(162,421)	41,173,738	(320,464)	-	858,950,354
Infrastructure	2,974,375,242	106,072,297	17,957,990	7,617,977	-	(106,911,504)	(598,853)	2,998,513,149
Community	76,811,277	6,926,129	89,686	-	-	(2,964,129)	(3,975)	80,858,988
Capital Restoration Asset	-	16,025,117	-	-	-	-	-	16,025,117
Other property, plant and equipment	137,736,333	43,312,829	538,572	(8,117,258)	-	(20,836,005)	(360,810)	152,273,661
<b>Total</b>	<b>4,007,174,353</b>	<b>172,344,372</b>	<b>18,586,248</b>	<b>(661,702)</b>	<b>41,173,738</b>	<b>(131,032,102)</b>	<b>(963,638)</b>	<b>4,106,621,269</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

### Figures in Rand

#### 11. Property, plant and equipment (continued)

##### Reconciliation of property, plant and equipment - 2012

	Opening balance	Additions	Transfers	Revaluations	Depreciation	Prior Period Error	Total
Land and buildings	775,091,300	1,115,567	9,756,904	32,655,696	(367,966)	-	818,251,501
Infrastructure	1,885,954,597	101,003,937	(523,563)	-	(106,442,114)	1,094,382,385	2,974,375,242
Community	73,835,313	5,605,873	-	-	(2,629,909)	-	76,811,277
Other property, plant and equipment	99,098,997	76,095,120	(10,713,344)	-	(20,221,422)	(6,523,018)	137,736,333
	<b>2,833,980,207</b>	<b>183,820,497</b>	<b>(1,480,003)</b>	<b>32,655,696</b>	<b>(129,661,411)</b>	<b>1,087,859,367</b>	<b>4,007,174,353</b>

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

##### Method of Asset Valuation 2013

1. The date of valuation was 30 June 2013

##### 2. Method:

2.1 Each property has been identified and inspected and the revalued amount apportioned between land and buildings.

2.2 Each of the three main methods (investment approach, direct comparison and cost) of valuing property has been adopted depending on the specific property.

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality. Revaluation of all Land and Buildings was performed by an accredited registered valuator, Mr. White.

The comparative figures were restated. Refer to the prior period error Note 56.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 11. Property, plant and equipment (continued)

#### Details of Valuation

The effective date of the revaluations was 30 June 2013. Revaluations were performed by an independent valuer, Mr White, Professional Associated Valuer, of PKF. PKF are not connected to the municipality and have recent experience in location and category of the investment property being valued.

The basis of valuation is fair value which in terms of GRAP has a similar meaning to market value and is the highest possible price that could be obtained for the item of Property, Plant and Equipment, without regard to its existing use. Although fair value is not necessarily synonymous with market value, the fair value of Land and Buildings is usually determined for market-based evidence. In terms of GRAP, fair value is the amount for which an asset could be exchanged or a liability settled between knowledgeable willing parties in an arms length transaction.

### 12. Intangible assets

	2013			2012		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software, other	1,940,216	(267,075)	1,673,141	1,209,339	(14,231)	1,195,108

#### Reconciliation of intangible assets - 2013

	Opening balance	Additions	Amortisation	Total
Computer software, other	1,195,108	518,608	(40,575)	1,673,141

#### Reconciliation of intangible assets - 2012

	Opening balance	Transfers	Amortisation	Total
Computer software, other	192,417	1,009,345	(6,654)	1,195,108

### 13. Heritage assets

	2013			2012		
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Art Collections, antiquities and exhibits	504,830	-	504,830	143,945	-	143,945

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 13. Heritage assets (continued)

#### Reconciliation of heritage assets 2013

	Opening balance	Additions	Total
Art Collections, antiquities and exhibits	143,945	360,885	504,830

#### Reconciliation of heritage assets 2012

	Opening balance	Total
Art Collections, antiquities and exhibits	143,945	143,945

#### Heritage assets used for more than one purpose

The following heritage assets are used by the municipality for more than one purpose:

Neethlinghuis	Finance Directorate
58 - 60 Andringa Street	LED, Communications & Occupational Health
De Witthuis	Fleet & Logistics Management
35B Mark Street	Law Enforcement (Invasion)
129 - 135 Dorp Street	Facility Management, Transvalia, Alma & Bosmanshuis flats
116 - 118 Dorp Street	Voorgelegen - offices
4 Reservoir West, Mooiwater	Social Development, Council Support & Housing Admin
34 Mark Street	Rynse Komplex: Toy Museum, Tourism, Youth Trust & PMU Building
Alexander Street	Burger Huis
Du Toit Street	Bergzicht Training Centre, Oude Libertas Theatre & Restaurant
Die Laan	Landbou Saal

#### Transitional provisions

#### Due to initial adoption of GRAP 103

Steps taken to establish the values of heritage asset recognised at provisional amounts due to the initial adoption of GRAP 103, is as follows:

The municipality has a Heritage, Environmental and Spatial planning division, that has record of all Heritage assets in the jurisdiction of Stellenbosch Municipality.

Municipal buildings that meet the definition of Heritage assets were identified as listed above, but due to a significant portion of these assets used as office accommodation it is treated in accordance with GRAP 17.

The date at which full compliance with GRAP 103 is expected, is 30 June 2015.

### 14. Consumer deposits

Rates	3,505,766	3,062,481
Electricity	6,754,220	6,248,465
Housing rental	433,932	403,979
	<b>10,693,918</b>	<b>9,714,925</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>15. Employee benefit obligations</b>		
<b>The amounts recognised in the statement of financial position are as follows:</b>		
<b>Carrying value</b>		
Post-retirement health care benefits liability	(164,915,026)	(148,288,481)
Long Service Awards	(23,963,762)	(21,813,825)
Actuarial gains or losses recognised	-	(2,820,206)
<b>Net liability</b>	<b>(188,878,788)</b>	<b>(172,922,512)</b>
 Non-current liabilities	 (181,983,850)	 (166,811,746)
Current liabilities	(6,894,938)	(6,110,766)
	<b>(188,878,788)</b>	<b>(172,922,512)</b>

### 15.1 Post-retirement healthcare benefit liability

The municipality provides certain post-retirement health care benefits by funding the medical aid contributions of qualifying retired members of the municipality. According to the rules of the Medical Aid Funds, with which the municipality is associated, a member (who is on the current Conditions of Service) is entitled to remain a continued member of such medical aid fund on retirement, in which case the municipality is liable for a certain portion of the medical aid membership fee. The municipality operates an unfunded defined benefit plan for these qualifying employees. The plan is treated as a defined benefit plan under GRAP 25. No other post-retirement benefits are provided to these employees.

The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation were carried out at 30 June 2013 by Mr C Weiss, Fellow of the Actuarial Society of South Africa. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.

The members of the Post-employment Health Care Benefit Plan are made up as follows:

#### The members of the post-employment health care benefit plan are made up as follows:

In-service members (Employees)	555	554
Continuation members (Retirees, widow(ers) and orphans)	172	175
<b>Total members</b>	<b>727</b>	<b>729</b>

#### The liability in respect of past service has been estimated as follows:

In-service Members	85,381,902	74,465,786
Continuation Members	79,533,124	76,642,901
<b>Total liability</b>	<b>164,915,026</b>	<b>151,108,687</b>

The municipality makes monthly contributions for health care arrangements to the following Medical Aid Schemes:

- Bonitas
- Hosmed
- Keyhealth
- LA Health
- Samwumed

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>15. Employee benefit obligations (continued)</b>		
<b>The principal assumptions used for the purposes of the actuarial valuations were as follows:</b>		
<b>i) Rates of Interest</b>		
Discount Rate	8.70 %	7.84 %
Health Care Cost Inflation Rate	7.58 %	6.84 %
Net Effective Discount Rate	1.04 %	0.94 %
<b>ii) Normal retirement age</b>		
Expected Retirement Age - Females	60	60
Expected Retirement Age - Males	65	65
The PA 90-2 ultimate mortality table was used by the actuaries		
Pre-retirement: The SA85-90 ultimate table, adjusted for female lives, was used.	-	-
<b>Movements in the present value of the Defined Benefit Obligation were as follows:</b>		
Balance at the beginning of the year	(151,108,687)	(136,085,667)
Current service costs	(7,121,866)	(5,873,177)
Interest cost	(11,656,741)	(10,812,645)
Actual Employer Benefits payments	5,560,593	5,099,072
Actuarial (losses) / gains unrecognised	(588,325)	(3,436,270)
<b>Present Value of Fund Obligation at the end of the Year</b>	<b>(164,915,026)</b>	<b>(151,108,687)</b>
<b>The amounts recognised in the Statement of Financial Position are as follows:</b>		
Present value of fund obligations	(164,195,026)	(151,108,687)
<b>The amounts recognised in the Statement of Financial Position are as follows:</b>		
<b>The amounts recognised in the Statement of Financial Performance are as follows:</b>		
Current service cost	(5,560,593)	(5,873,177)
Interest cost	(11,656,741)	(10,812,645)
<b>Total Post-retirement Benefit included in Employee Related Costs</b>	<b>(17,217,334)</b>	<b>(16,685,822)</b>
<b>The history of experienced adjustments is as follows:</b>		
<b>Present Value of Defined Benefit Obligation</b>		
2013	(164,915,026)	-
2012	(151,108,687)	(151,108,687)
2011	(136,085,667)	(136,085,667)
2010	(118,358,505)	(118,358,505)
2009	(102,939,800)	(102,939,800)
2008	(104,075,000)	(104,075,000)
2007	(96,326,000)	(96,326,000)
<b>Deficit</b>	<b>(873,808,685)</b>	<b>(708,893,659)</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>15. Employee benefit obligations (continued)</b>		
<b>Mortality Rates</b>		
Post retirement: PA 90-2 ultimate Mortality table was used.		
Post retirement: The SA85-90 ultimate table adjusted for female lives, was used.		
Continuation of Membership		
Its assumed that 40% of current eligible in-service non-members will be on medical aid scheme at retirement (should they not exit employment).		
The effect of a 1% movement in the assumed rate of health care cost inflation, is as follows:		
<b>Increase:</b>		
Effect on the aggregate of the current service cost and the interest cost	4,492,800	3,722,800
Effect on the defined benefit obligation	155,601,487	154,831,487
<b>Decrease:</b>		
Effect on the aggregate of the current service cost and the interest cost	(3,316,800)	(2,876,700)
Effect on the defined benefit obligation	147,791,887	148,231,987
The municipality expects to make a contribution of R 5 560 593 (2012: R4 483 008) to the Defined Benefit Plans during the next financial year.		
<b>15.2 Long Service Awards</b>		
<b>Non-Current Liability</b>		
Opening Balance	21,813,825	17,468,444
Additions	2,994,372	6,219,363
Utilised during the year	(844,435)	(1,873,982)
	<b>23,963,762</b>	<b>21,813,825</b>
<b>Current Liability</b>		
	<b>1,630,598</b>	<b>1,074,798</b>
<b>Movement in the present value of Long Service Awards were as follows:</b>		
Balance at the beginning of the year	21,813,825	17,468,444
Current Service Cost	2,313,307	2,005,893
Interest cost	1,435,825	1,351,036
Benefits Paid	(844,435)	(1,049,390)
Actuarial loss/(gain)	(754,760)	2,037,842
<b>Total included in employee related costs</b>	<b>23,963,762</b>	<b>21,813,825</b>
<b>The amount recognised in the Statement of Financial Position are as follows:</b>		
Present value of Fund Obligations	<b>23,963,762</b>	<b>21,813,825</b>
<b>The amount recognised in the Statement of Financial Performance are as follows:</b>		
Current Service Cost	2,313,307	2,005,893
Actuarial gains/(losses)	(754,760)	2,037,842
Interest Cost	1,435,825	1,351,036
Benefits paid	-	(1,049,390)
<b>Closing balance</b>	<b>2,994,372</b>	<b>4,345,381</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 15. Employee benefit obligations (continued)

#### Key assumptions used

Assumptions used at the reporting date:

Discount rates used	7.70 %	6.75 %
Cost Inflation Rate	6.88 %	5.96 %
Net Effective Discount Rate	0.77 %	0.74 %

The municipality operates an unfunded defined benefit plan for all its employees. Under the plan, a Long-service Award is payable after 10 years of continuous service and every 5 years thereafter to employees. Furthermore a Retirement Gift is payable on retirement to employees with 10 years or more service. The provision is an estimate of the long-service based on historical staff turnover. No other long-service benefits are provided to employees.

The most recent actuarial valuations was carried out at 30 June 2013 by Mr C. Weiss, Fellow of the Actuarial Society of South Africa. The present value of the obligation, and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.

### 16. Operating lease liability

Operating Leases are recognised on the straight-line basis as per the requirement of GRAP 13. In respect of Non-cancellable Operating Leases the following liabilities have been recognised:

Balance at beginning of year	24,055	145,649
Operating lease expenses recorded	4,280,272	3,526,480
Operating lease payments effected	(3,978,832)	(3,618,283)
Prior Period Error	-	(29,791)
	<b>325,495</b>	<b>24,055</b>

#### Leasing Arrangements

##### The Municipality as Lessee:

Operating Leases relate to Property, Plant and Equipment with lease terms not longer than 5 years, with an option to extend for a further period. All operating lease contracts contain market review clauses in the event that the municipality exercises its option to renew. The municipality does not have an option to purchase the leased asset at the expiry of the lease period.

#### Amounts Payable under Operating Leases

At the reporting date, the municipality had outstanding commitments under Operating Leases for Property, Plant and Equipment, which fall due as follows:

##### Buildings:

Up to 1 year	4,297,138	3,978,832
2 to 5 years	4,271,963	8,569,101
	<b>8,569,101</b>	<b>12,547,933</b>

##### Vehicles and Other Equipment

Up to 1 year	-	446,273
2 to 5 years	-	8,732
	<b>-</b>	<b>455,005</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>16. Operating lease liability (continued)</b>		
The following payments have been recognised as an expense in the Statement of Financial Performance:		
<b>Total Operating Lease Expenses</b>		
Minimum lease payments	3,978,832	3,618,282
The municipality has operating lease agreements for the following classes of assets:		
Buildings	8,569,101	12,547,933
Vehicles and other Equipment	-	455,006
	<b>8,569,101</b>	<b>13,002,939</b>
No restrictions have been imposed on the municipality in terms of the operating lease agreements.		
<b>17. Other financial liabilities</b>		
<b>At amortised cost</b>		
Annuity Loans	99,875,557	82,858,740
Terms and conditions		
<b>Non-current liabilities</b>		
At amortised cost	94,658,790	78,889,967
<b>Current liabilities</b>		
At amortised cost	5,216,767	3,968,773

Debtors to the amount of R16 million have been ceded to the Development Bank of Southern Africa in providing security for a loan raised from them.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 18. Provisions

#### Reconciliation of provisions - 2013

	Opening Balance	Additions	Utilised during the year	Total	Current Portion
Rehabilitation of Land - fill Sites	38,158,677	20,591,823	-	58,750,500	5,000,000
Cape Joint Pension	5,104,718	-	(516,720)	4,587,998	4,587,998
Constructive Obligations	276,738	309,693	(279,273)	307,158	282,512
	<b>43,540,133</b>	<b>20,901,516</b>	<b>(795,993)</b>	<b>63,645,656</b>	<b>9,870,510</b>

#### Reconciliation of provisions - 2012

	Opening Balance	Additions	Utilised during the year	Total	Current Liabilities
Rehabilitation of Land - fill Sites	33,511,623	4,647,054	-	38,158,677	-
Cape Joint Pension	5,104,718	-	-	5,104,718	5,104,718
Constructive Obligations	264,685	282,512	(270,459)	276,738	282,512
	<b>38,881,026</b>	<b>4,929,566</b>	<b>(270,459)</b>	<b>43,540,133</b>	<b>5,387,230</b>

Non-current liabilities	53,775,146	38,152,903
Current liabilities	9,870,510	5,387,230
	<b>63,645,656</b>	<b>43,540,133</b>

#### Rehabilitation of Land-fill Sites

In terms of the licencing of the landfill refuse sites, the municipality will incur licencing and rehabilitation costs of R53,750,500 (2012: R38,158,677) to restore the site at the end of its useful life, estimated to be in the 2013/2014 financial year. Provision has been made for the net present value of this cost, using the the average cost of borrowing interest rate.

The municipality expects a reimbursement of R19 342 105 from National Treasury, as part of the Municipal Infrastructure Grant (MIG) allocation, secured for the funding of the rehabilitation of landfill site.

#### Constructive obligations

Constructive obligations related to Grants in Aid: Rental exist due to expectations created on the part of other parties that the municipality will discharge certain responsibilities.

### 19. Payables from exchange transactions

Trade payables	81,651	83,539
Payments received in advance	8,014,848	5,800,275
Retention	11,168,747	9,090,326
Accrued bonus	7,128,716	6,683,806
Salary Control	2,352,105	5,001,900
Leave Gratuity	11,053,803	12,039,176
Other Creditors	57,178,065	25,077,415
Sundry Deposits	4,350,383	551,963
Impounded Vehicles	-	122,442
Accruals at Year End	42,326,684	41,250,337
	<b>143,655,002</b>	<b>105,701,179</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>20. Unspent conditional grants and receipts</b>		
<b>Unspent conditional grants and receipts comprises of:</b>		
<b>Unspent conditional grants and receipts</b>		
National Government Grants	-	1,849,586
Provincial Government Grants	8,336,285	10,787,881
Other Sources	3,656,553	657,134
Developers Contribution - Sewerage	2,266,667	2,152,086
Developers Contribution - Roads	1,433,329	2,214,460
Developers Contribution - Electricity	2,797,587	7,538,400
Developers Contribution - Water	3,866,509	3,686,740
Developers Contribution - Open Areas	165,928	165,928
Developers Contribution - Parking	1,440,348	1,440,348
Developers Contribution - General	117,753	117,753
Developers Contribution - La Clemence	1,077,067	2,402,851
Developers Contribution - Refuse	205,836	174,857
Developers Contribution - Stormwater	668,781	595,532
Fransdevco: Development Rights	3,347,553	3,347,553
Franschhoek: Low Cost Housing (Phase 2)	301,300	301,300
LGWSETA Training	1,971,974	1,939,979
Cemetery Donation	2,200	2,200
Marais Park Bequest	20,000	20,000
Don & Pat Bilton Clinic	256,056	243,794
Franschhoek Belgium Development	7,100	7,100
Dilbeeck	189,195	101,161
Leuven Study Grant	13,256	13,256
Library Services Support Grant	313,039	297,200
Housing Consumer Education	68,010	68,010
CDW Support Grant	18,600	18,662
Municipal Systems Improvement Grant	543,178	-
Festival of Light	-	7,222
Cleanest Town	-	40,000
Top Structure	-	251,226
Financial Management Support Grant	300,000	-
	<b>33,384,104</b>	<b>40,442,219</b>

The receipt and spending of Government Grants are monitored by National and Provincial Government and reports in this regard are submitted quarterly. See also Note 26 for Grants received from National/Provincial Government. These amounts are invested in a ring-fenced investment until utilized. Refer to Appendix "F" for more detail on Conditional Grants.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>21. VAT payable</b>		
Tax refunds payables	-	2,598,085
<b>22. Revaluation reserve</b>		
Opening balance	919,547,540	927,354,551
Increase in Revaluation of Land and Buildings	60,436,488	38,107,772
Prior Period Error	-	(45,914,783)
	<b>979,984,028</b>	<b>919,547,540</b>
<b>Revaluation surplus relating to property, plant and equipment</b>		
Revaluation surplus beginning of period	919,547,540	927,354,551
Increase in revaluation of land and buildings	60,436,488	38,107,772
Prior Period Error	-	(45,914,783)
	<b>979,984,028</b>	<b>919,547,540</b>
<p>The Revaluation Reserve arises on the revaluation of Land and Buildings. Where revalued Land or Buildings are sold, the portion of the Revaluation Reserve that relates to that asset, and is effectively realised, is transferred directly to the Accumulated Surplus.</p> <p>Distributions from the Revaluation Reserve can be made where they are in accordance with the requirements of the Municipality's Accounting Policy and relevant case law. The payment of cash distributions out of the reserve is restricted by the terms of the Municipality's Accounting Policy. These restrictions do not apply to any amounts transferred to Accumulated Surplus. The Council does not currently intend to make any distribution from the Revaluation Reserve.</p> <p>The comparative figures were restated. Refer to the prior period error Note 56</p>		
<b>23. Housing Development Fund</b>		
Opening Balance	5,296,608	2,473,721
Transfer to/from Housing Development Fund	(439,085)	2,822,887
	<b>4,857,523</b>	<b>5,296,608</b>
<b>The Housing Development Fund is represented by the following Assets and Liabilities:</b>		
Instalment Sales Debtors	3,281,862	2,492,677
Consumer Debtors	17,126,848	15,889,922
Provision for Bad Debts	(14,925,133)	(12,451,249)
Cash and Cash Equivalents	(626,054)	(634,742)
<b>Total Housing Development Fund Assets and Liabilities</b>	<b>4,857,523</b>	<b>5,296,608</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

### Figures in Rand

#### 24. Accumulated surplus

##### Ring-fenced internal funds and reserves within accumulated surplus - 2013

	Capital replacement reserve	Capitalisation reserve	Government grant reserve	Donations and public contributions	Insurance reserve	Accumulated surplus	Total
Opening balance	158,332,431	634,166,182	146,040,989	102,160,824	9,885,492	2,613,079,104	3,663,665,022
Depreciation	-	(3,446,248)	(4,181,550)	(9,774,271)	-	13,956,712	(3,445,357)
Surplus for the year	-	-	-	-	-	86,958,238	86,958,238
Property, plant and equipment purchases	(85,237,615)	-	29,595,857	48,115,120	-	(48,098,836)	(55,625,474)
Contribution to Capital Replacement Reserve	56,467,467	-	-	-	-	32,032,629	88,500,096
Transfer to Housing development fund	-	-	-	-	-	(63,238)	(63,238)
Transfer PPE purchased	-	-	-	-	-	(29,595,857)	(29,595,857)
Change in accounting estimate	-	1,515,590	-	-	-	-	1,515,590
Fair Value Adjustment	-	-	-	-	-	(19,262,750)	(19,262,750)
	<b>129,562,283</b>	<b>632,235,524</b>	<b>171,455,296</b>	<b>140,501,673</b>	<b>9,885,492</b>	<b>2,649,006,002</b>	<b>3,732,646,270</b>

##### Ring-fenced internal funds and reserves within accumulated surplus - 2012

	Capital replacement reserve	Capitalisation reserve	Government grant reserve	Donations and public contributions	Insurance reserve	Accumulated Surplus	Total
Opening balance	112,765,244	623,067,742	128,257,387	84,381,036	9,885,492	1,544,008,428	2,502,365,329
Depreciation	-	(2,781,968)	(3,746,259)	(28,009,958)	-	31,758,428	(2,779,757)
Surplus for the year	-	-	-	-	-	59,865,335	59,865,335
Property, plant and equipment purchases	(79,550,616)	-	21,529,861	45,789,746	-	(45,789,746)	(58,020,755)
Contribution to Capital Replacement Reserve	126,717,803	-	-	-	-	(18,401,664)	108,316,139
Prior period error	(1,600,000)	13,880,408	-	-	-	1,072,680,323	1,084,960,731
Transfer to Housing development fund	-	-	-	-	-	(4,057,064)	(4,057,064)
Transfer PPE purchased	-	-	-	-	-	(21,529,861)	(21,529,861)
Fair value adjustment	-	-	-	-	-	(5,455,075)	(5,455,075)
	<b>158,332,431</b>	<b>634,166,182</b>	<b>146,040,989</b>	<b>102,160,824</b>	<b>9,885,492</b>	<b>2,613,079,104</b>	<b>3,663,665,022</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

### Figures in Rand

#### 24. Accumulated surplus (continued)

##### Total Accumulated Surplus

The **Capital Replacement Reserve** is a reserve to finance future capital expenditure and is fully invested in ring-fenced Financial Instrument Investments.

The **Capitalisation Reserve** equals the carrying value of the items of property, plant and equipment from the former legislated funds. The Capitalisation Reserve ensures consumer equity and is not backed by cash.

The **Donations and Public Contributions Reserve** equals the carrying value of the items of property, plant and equipment financed from public contributions and donations. The Donations and Public Contributions Reserve ensures consumer equity and is not backed by cash.

The **Government Grants Reserve** equals the carrying value of the items of property, plant and equipment financed from government grants. The Government Grants Reserve ensures consumer equity and is not backed by cash.

Refer to Statement of Changes in Net Assets for more detail and the movement on Accumulated Surplus.

#### 25. Property rates

##### Rates received

Residential	123,776,101	127,885,649
Non Residential	93,983,018	74,936,135
Agricultural	12,007,116	10,693,529
Less: Income forgone	(26,060,904)	(24,018,049)
	<u>203,705,331</u>	<u>189,497,264</u>
Property rates - penalties imposed	2,230,127	2,918,845
	<u><b>205,935,458</b></u>	<u><b>192,416,109</b></u>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 25. Property rates (continued)

Assessment Rates are levied on the value of land and improvements, which valuation is performed every four years. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations and subdivisions.

The last valuation came into effect on 1 July 2009. Two interim valuations were performed during the financial year and implemented accordingly.

An average general rate for 2013 of R 0.009541 (2012: R 0.009541) is applied to property valuations to determine assessment rates.

Rates are levied monthly on property owners and are payable the 7th of each month. Property owners can request that the full amount for the year be raised in July in which case the amount has to be paid by 30 September. Interest is levied as per council's Credit Control and Debt Collection Policy on outstanding rates amounts.

### 26. Government grants and subsidies

#### Operating grants

Equitable share	41,241,000	37,387,891
Electricity Demand Side Management	58,779	-
Financial Management Grant	1,227,502	1,236,697
Magazine Subsidy	2,053	486
CDW Support Grant	81,062	106,579
LGWSETA Training	1,146,374	504,405
Provincial Government PHP Top Structures	52,724,780	3,419,186
Library Services Support Grant	1,169,264	901,169
Municipal Systems Improvement Grant	256,822	785,344
Other Grants and Subsidies Operating	234,620	558,218
EPWP Support Grant	1,081,000	-
	<u>99,223,256</u>	<u>44,899,975</u>

#### Capital grants

National Government Grants	29,595,857	21,529,861
Provincial Government Grants	36,412,421	28,134,365
Donated Assets	-	10,680,014
Developers Contribution - Sewerage	1,479,139	1,000,000
Developers Contribution - Roads	1,518,220	1,384,587
Developers Contribution - Electricity	5,165,747	1,524,537
Developers Contribution - Water	1,853,420	1,200,000
Developers Contribution - La Clemence	1,395,960	-
Other Sources	273,928	1,867,426
	<u>77,694,692</u>	<u>67,320,790</u>
	<u><b>176,917,948</b></u>	<u><b>112,220,765</b></u>

#### Equitable share

In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent households. All registered indigents received a monthly subsidy of R182.81, which was funded from this grant. Bulk basic services are also provided free of charge to informal settlements to ensure that these communities have access to basic services.

#### Financial Management Grant

To promote and support reforms in financial management by building capacity in municipalities to implement the Municipal Finance Management Act (MFMA).

#### Municipal Infrastructure Grant

To provide specific capital finance for basic municipal infrastructure backlogs for poor households, micro enterprises and social institutions servicing poor communities

#### Integrated National Electrification Programme

To implement the Integrated National Electrification Programme (INEP) by providing capital subsidies to municipalities to address the electrification backlog of occupied residential dwellings, clinics and the installation of bulk infrastructure and rehabilitation and refurbishment of electricity infrastructure in order to improve quality of supply.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 26. Government grants and subsidies (continued)

#### **Municipal Systems Improvement Grant**

To assist municipalities to build in-house capacity to perform their functions and stabilise institutional and governance systems as required in the Municipal Systems Act (MSA) and related legislation, policies and the local government turnaround strategy

#### **Expanded Public Works Programme**

To incentivise municipalities to expand work creation efforts through the use of labour intensive delivery methods in the following identified focus areas, in compliance with the EPWP Guidelines:

- road maintenance and the maintenance of buildings
- low traffic volume roads and rural roads
- basic services infrastructure, including water and sewer reticulation, sanitation, pipelines and dams (excluding bulk infrastructure)
- other economic and social infrastructure
- tourism and cultural industries
- waste management
- parks and beautification
- sustainable land-based livelihoods

#### **Electricity Demand Side Management**

To provide subsidies to municipalities to implement Electricity Demand Side Management in municipal infrastructure in order to reduce electricity consumption and improve energy efficiency

#### **Integrated National Electrification Programme (ESKOM) grant**

To implement the Integrated National Electrification Programme (INEP) by providing capital subsidies to Eskom to address the electrification backlog of occupied residential dwellings, the installation of bulk infrastructure and rehabilitation and refurbishment of electricity infrastructure in order to improve quality of supply

#### **Financial Management Support Grant**

To provide financial assistance to municipalities to improve overall financial governance within municipalities inclusive of optimising and administration of revenue, improving credibility and responsiveness of municipal budgets, improving of municipal audit outcomes and addressing institutional challenges

#### **Human Settlements Development Grant**

To provide funding for the creation of sustainable human settlements

#### **Provincial Contribution towards the acceleration of housing delivery**

To fund housing within municipalities that demonstrated capacity to plan and deliver housing rapidly, with emphasis on rural areas

#### **Integrated Transport Planning**

To review and update municipal integrated transport plans in terms of the National Land Transport Act, 2009 (Act No. 5 of 2009)

#### **Maintenance of Proclaimed Roads**

To subsidise municipalities with the maintenance of proclaimed municipal main roads, where the municipality is the Road Authority, within municipal areas

#### **Public Transport Infrastructure**

To assist with the provision of public transport facilities in rural communities

#### **Provincial Library Services Conditional Grant**

To transform urban and rural community library infrastructure, facilities and services (primarily targeting previously disadvantaged communities) through recapitalised programme at provincial level in support of local government and national initiatives

#### **Community Development Workers (CDW) Grant**

To provide financial assistance to municipalities to cover the operational costs pertaining to the line functions of the community development workers including regional coordinators

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>26. Government grants and subsidies (continued)</b>		
<b>LGWSETA Training</b>		
According to the Skills Development Act and the Skills Development Levies Act, an organisation can claim back some of the levies paid to be used on training of its employees.		
<b>National and Provincial Government - Capital Projects</b>		
Both National and Provincial Government fund a large portion of the Municipality's annual capital expenditure. The funds received for these purposes are from the National Housing Board, Municipal Infrastructure Grant, Department of Mineral and Energy and Department of Transport.		
See Appendix F for a reconciliation of grants received and expensed.		
<b>27. Investment revenue</b>		
<b>Interest revenue</b>		
Bank	24,835,054	23,492,306
Interest Earned - Outstanding Debtors	4,380,911	4,035,042
	<b>29,215,965</b>	<b>27,527,348</b>
<b>28. Other income</b>		
Building Plan Fees	3,603,336	2,680,216
Contributions from Reserves and Operational Grants	670,620	1,404,462
Sundry	7,574,004	9,941,750
Applications Fees	578,441	446,055
Testing of Drivers	806,815	769,515
Other Revenue VAT	4,095,814	1,425,139
Building Clause	685,490	947,296
Recoverable Money	1,361,835	1,938,740
	<b>19,376,355</b>	<b>19,553,173</b>
The amounts disclosed above for Other Income are in respect of services, other than described in Notes 29 to 30, rendered which are billed to or paid for by the users as the services are reclaimed according to approved tariffs or offers received in terms of supply chain procedures, i.e. wood sales. Inter-departmental recoveries are received from other trading and economic services.		
<b>29. Rental of facilities and equipment</b>		
<b>Premises</b>		
Rental Revenue from other facilities	10,019,378	9,304,003
Rental Revenue from buildings	21,230	19,599
	<b>10,040,608</b>	<b>9,323,602</b>
<b>Facilities and equipment</b>		
Rental Revenue from Land	3,589,496	2,306,121
Rental of equipment	3,000	-
	<b>3,592,496</b>	<b>2,306,121</b>
	<b>13,633,104</b>	<b>11,629,723</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>30. Service charges</b>		
Sale of electricity	362,674,471	318,270,028
Sale of water	95,457,979	91,604,379
Sewerage and sanitation charges	53,451,314	48,287,148
Refuse removal	31,013,414	29,629,408
Other service charges	(11,661,570)	(10,787,923)
	<b>530,935,608</b>	<b>477,003,040</b>

The amounts disclosed above for revenue from Service Charges are in respect of services rendered which are billed to the consumers on a monthly basis according to approved tariffs.

<b>31. Bulk purchases</b>		
Electricity	239,090,278	204,322,365
Water	16,247,872	12,979,825
	<b>255,338,150</b>	<b>217,302,190</b>

Bulk purchases are the cost of commodities not generated by the municipality, which the municipality distributes in the municipal area for resale to the consumers. Electricity is purchased from Eskom whilst water is purchased from the City of Cape Town and Department of Water and Forestry.

<b>32. Depreciation and amortisation</b>		
Property, plant and equipment	132,588,250	129,668,066

<b>33. Debt impairment</b>		
Electricity	29,729	1,310,259
Refuse	581,233	1,478,733
Sewerage	495,361	1,502,609
Water	2,661,981	6,054,025
Rates	493,374	966,449
Housing Rental	2,538,726	5,957,909
Sundries	67,129	2,127,240
	<b>6,867,533</b>	<b>19,397,224</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>34. Employee related costs</b>		
Basic	154,954,308	148,644,271
Pension Fund Contribution	27,845,026	25,066,564
Bonus	11,951,173	11,019,864
Medical aid - company contributions	12,542,062	11,173,811
UIF	1,447,877	1,306,362
Salary Allowance	9,392	-
Acting Allowance	1,050,247	-
Cashiers Allowance	5,676	5,755
Sundry Allowance	1,584,043	2,699,241
Cellphone Allowance	559,909	544,072
Severance Packages	-	76,499
Travel, motor car, accommodation, subsistence and other allowances	299,643	355,111
Overtime payments	10,614,476	9,440,415
Uniforms	416,343	451,939
Group Insurance	3,581,390	3,271,949
Car allowance	8,438,468	8,152,835
Housing benefits and allowances	1,324,939	1,398,389
Standby Allowance	5,127,523	4,010,094
Night Shift Allowance	1,639,220	1,508,659
Bargaining Council	99,621	59,615
	<b>243,491,336</b>	<b>229,185,445</b>
<b>Remuneration of Municipal Manager</b>		
Annual Remuneration	550,613	834,019
Car Allowance	46,909	3,035
Contributions to UIF, Medical and Pension Funds	138,433	169,400
Leave	-	11,059
Telephone Allowances	11,727	12,000
	<b>747,682</b>	<b>1,029,513</b>
Acting Allowance paid to Acting Municipal Manager	507,158	502,819
The decrease in the Municipal Manager's remuneration was due to the new appointed Municipal Manager's remuneration package being less than the previous Municipal Manager's remuneration package.		
<b>Remuneration of Chief Finance Officer</b>		
Annual Remuneration	971,998	917,937
Car Allowance	90,438	91,737
Performance Bonuses	69,305	-
Contributions to UIF, Medical and Pension Funds	201,599	185,747
Telephone Allowance	5,940	5,940
	<b>1,339,280</b>	<b>1,201,361</b>
The performance bonus paid to the CFO relate to the 2008/09 financial period, after the necessary performance assessments were conducted in 2012/13.		
<b>Remuneration of Director Community Services</b>		
Annual Remuneration	-	506,648
Car Allowance	-	36,000
Bonuses	58,015	-
Contributions to UIF, Medical and Pension Funds	-	125,193
Leave	-	62,990
	<b>58,015</b>	<b>730,831</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 34. Employee related costs (continued)

Acting Allowances paid to Acting Director Community Services	-	85,206
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Due to the internal organisational restructuring, all departments of the previous Community Services Directorate were incorporated with the departments of the Protection Services Directorate. This internal structuring led to the establishment of a combined directorate named Community & Protection Services with one director. Based on the aforementioned, there was no remuneration payable to a Director Community Services for the year under review.

The performance bonus paid to the previous Director Community Services relate to the 2008/09 financial period, after the necessary performance assessments were conducted in 2012/13

#### Remuneration of the Director Community & Protection Services

Annual Remuneration	729,925	561,395
Car Allowance	65,893	58,729
Contributions to UIF, Medical and Pension Funds	179,623	140,775
Telephone Allowances	9,000	9,000
	<b>984,441</b>	<b>769,899</b>

Due to an internal organisational restructuring, all departments of the previous Community Services Directorate were incorporated with the departments of the Protection Services Directorate. This internal restructuring led to the establishment of a combined directorate named Community & Protection Services with one director. Based on the aforementioned, the remuneration of the previous Director Protection Services was increased in excess of other directors' increases

#### Remuneration of the Director Strategic and Corporate Services

Annual Remuneration	746,220	691,223
Car Allowance	120,150	126,973
Contributions to UIF, Medical and Pension Funds	187,651	174,333
Telephone Allowances	9,000	9,000
	<b>1,063,021</b>	<b>1,001,529</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>34. Employee related costs (continued)</b>		
<b>Remuneration of the Director Engineering Services</b>		
Annual Remuneration	833,523	778,188
Car Allowance	48,000	49,418
Contributions to UIF, Medical and Pension Funds	172,348	159,346
Telephone Allowances	9,000	9,000
	<b>1,062,871</b>	<b>995,952</b>
<b>Remuneration of the Director Planning and Development Services</b>		
Annual Remuneration	1,054,401	987,639
Contributions to UIF, Medical and Pension Funds	12,257	11,421
Telephone Allowances	9,000	9,000
	<b>1,075,658</b>	<b>1,008,060</b>
<b>Remuneration of the Director Human Settlements</b>		
Acting allowance paid to Acting Director(s) Human Settlements	86,460	-

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>35. General expenses</b>		
3G Fixed Cost	11,569	51,439
Actuarial Loss	-	2,037,842
Advertising	1,453,672	1,226,550
Agency Services	11,297,321	12,399,307
Auditors remuneration	3,580,697	3,536,911
Bank charges	3,114,669	3,146,211
Bursaries	88,679	246,269
Cellphone Cost	480,027	679,947
Consultation and Planning Fees	5,812,749	5,348,252
Corporate Expenses	390,354	382,381
Electricity Consumption	4,179,620	3,951,258
Entertainment	97,263	117,096
Fuel and oil	9,150,957	8,141,853
Fumigation of Buildings	66,953	57,838
Grant expenditure	2,791,191	3,866,992
Hosting of Events	314,157	348,418
Housing top structure	52,487,608	3,419,186
Insurance	4,129,656	3,459,091
Interest Allocated	97,780	152,863
Internal Audit fees	421,806	1,544,681
Internal consumption expenses	69,947	281,013
Internal Investigations	384,074	-
Investment Administration	1,174,788	1,205,317
Legal Cost	11,735,856	10,125,268
Licenses fees	3,125,972	2,448,041
Magazines, books and periodicals	2,309,477	1,700,021
Marketing	46,524	246,643
Office refreshments	509,415	478,448
Other expenses	15,951,294	12,333,171
Pauper Burials	-	33,920
Postage and courier	803,512	745,257
Printing and stationery	2,724,109	2,362,516
Property only	3,059,142	2,893,526
Protective clothing	1,249,928	1,490,644
Radio Operational Cost	1,251,548	1,214,049
Recoverable cost	1,681,095	1,121,858
Recruiting and Selecting	41,601	24,793
Registration fees	719,102	896,379
Security	3,654,550	3,384,861
Souvenirs	22,214	13,981
Staff Wellness	919,938	1,379,005
Stores & Material	1,499,470	2,024,680
Sundry	38,063	74,368
Telephone Cost	4,153,531	3,998,805
Training	4,006,471	3,084,852
Transfer & Survey Cost	93,255	71,703
Ward Expenses	495,691	233,703
Workmans Compensation	1,910,636	1,609,750
Workshops, Functions & Capacity	742,261	566,217
General Expenses	164,340,192	150,703,708
Administration Costs	(4,062,747)	(12,065,087)
	<b>160,277,445</b>	<b>98,092,087</b>

The comparative figures were restated. Refer to the prior period error note 56.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>36. Remuneration of Councillors</b>		
Executive Mayor	496,266	470,438
Councillors	11,863,904	11,654,951
	<b>12,360,170</b>	<b>12,125,389</b>

The Executive Mayor, Deputy Executive Mayor, Speaker and Mayoral Committee Members are full-time. Each is provided with an office and secretarial support at the cost of the Council.

Executive Mayor	496,266	470,438
Deputy Mayor	396,993	376,332
Speaker	345,874	327,887
Mayoral Committee	2,873,314	2,671,998
Councillors	4,463,783	4,306,999
Medical Aid Contributions	115,832	74,602
Pension fund contributions	389,896	319,935
Travelling Allowances	3,065,113	2,888,506
Telephone Allowances	616,435	582,608
UIF & SDL	113,384	106,084
	<b>12,876,890</b>	<b>12,125,389</b>

## 37. Cash generated from operations

Surplus	86,958,237	59,865,335
<b>Adjustments for:</b>		
Depreciation and amortisation	132,588,250	129,668,066
Loss on sale of assets and liabilities	(91,298)	(194,464)
Inventories: (Write-down) / reversal of write-down	50,957	(98,363)
Fair value adjustments	(17,031,810)	(5,450,107)
Impairment deficit	963,641	-
Debt impairment	6,867,552	19,397,224
Movements in operating lease assets and accruals	301,440	(91,803)
Movements in retirement benefit assets and liabilities	15,956,276	16,548,195
Movements in provisions	20,105,523	4,659,107
Other non-cash items	(227,644)	7,270,976
<b>Changes in working capital:</b>		
Inventories	(369,359)	(1,981)
Receivables from exchange transactions	(6,332,807)	(340,303)
Other receivables from non-exchange transactions	(3,022,529)	-
Consumer debtors	(19,856,871)	(21,976,335)
Current Portion of Long Term Receivables	20,725	-
Payables from exchange transactions	37,953,823	1,284,078
VAT	(12,760,301)	(895,009)
Unspent conditional grants and receipts	(7,058,115)	(15,918,237)
Consumer deposits	978,993	340,206
	<b>235,994,683</b>	<b>194,066,585</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 38. Financial assets by category

In accordance with GRAP 104 the Financial Assets of the municipality are classified as follows:

#### 2013

	Amortised cost	Fair value through surplus or deficit - held for trading	Total
<b>Long-term Receivables</b>	-	-	-
Sale of Erven	1,351	-	1,351
Officials: Erven loans	32,207	-	32,207
Farmers: Water scheme	327,096	-	327,096
Housing Selling Scheme Loans	1,791,574	-	1,791,574
<b>Consumer Debtors</b>	-	-	-
Assessment Rates	27,785,240	-	27,785,240
Electricity	12,474,175	-	12,474,175
Water	29,838,814	-	29,838,814
Sewerage	9,453,680	-	9,453,680
Refuse	10,372,289	-	10,372,289
Housing rental	2,201,715	-	2,201,715
Sundry	6,707,474	-	6,707,474
<b>Other Debtors</b>	-	-	-
Sundry	416,794	-	416,794
Insurance Debt	172,946	-	172,946
Other Debtors	23,825,861	-	23,825,861
Capital Debtors	9,362,402	-	9,362,402
<b>Bank, Cash and Cash Equivalents</b>	-	-	-
ShortTerm Deposits	-	404,928,562	404,928,562
Bank balances and cash	-	33,956,381	33,956,381
<b>Current Portion of Long-term Receivables</b>	148,767	-	148,767
	<b>134,912,385</b>	<b>438,884,943</b>	<b>573,797,328</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012	
38. Financial assets by category (continued)			
2012			
	Loans and receivables	Fair value through surplus or deficit - held for trading	Total
Loan-term Receivables	-	-	-
Sale of Erven	6,809	-	6,809
Farmers: Water Scheme	340,104	-	340,104
Officials: Erven Loans	57,439	-	57,439
Housing Selling Scheme Loans	1,987,187	-	1,987,187
Consumer Debtors	-	-	-
Assessment Rates	27,504,559	-	27,504,559
Electricity	11,790,059	-	11,790,059
Refuse	8,458,707	-	8,458,707
Sewerage	7,666,648	-	7,666,648
Water	22,800,504	-	22,800,504
Housing	3,448,673	-	3,448,673
Sundry	5,050,325	-	5,050,325
Other Debtors	-	-	-
Sundry	414,110	-	414,110
Insurance Debt	188,554	-	188,554
Other Debtors	17,480,126	-	17,480,126
Capital Debtors	5,464,466	-	5,464,466
Bank, Cash and Cash Equivalents	-	-	-
Call Deposits	-	337,949,817	337,949,817
Bank balances and cash	-	38,745,479	38,745,479
Current Portion of Long-term Receivables	169,492	-	169,492
	112,827,762	376,695,296	489,523,058

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 39. Financial liabilities by category

In accordance with IAS 39.09 the Financial Liabilities of the municipality are classified as follows:

#### 2013

	Financial liabilities at amortised cost	Total
<b>Long-term Liabilities</b>		
Loans from DBSA	94,658,790	94,658,790
Consumer Deposits Electricity Water and Housing	10,693,918	10,693,918
Housing	-	-
<b>Creditors</b>		
Trade Creditors	81,651	81,651
Sundry Deposits	4,350,383	4,350,383
Other Creditors	57,178,065	57,178,065
Leave Gratuity	11,053,803	11,053,803
Retentions	11,168,747	11,168,747
Salary Control	2,352,105	2,352,105
Bonus Accrual	7,128,716	7,128,716
<b>Unspent Conditional Grants and Receipts</b>		
National Government Grants	-	-
Provincial Government Grants	8,336,285	8,336,285
Other Sources	3,656,553	3,656,553
Developers Contributions	17,688,685	17,688,685
<b>Current Portion of Long-term Liabilities</b>		
Loans from DBSA	5,216,767	5,216,767
	<b>233,564,468</b>	<b>233,564,468</b>

#### 2012

	Financial liabilities at amortised cost	Total
<b>Long-term Liabilities</b>		
Loans from DBSA	78,889,967	78,889,967
Consumer Deposits Electricity, Water and Housing	9,714,925	9,714,925
<b>Creditors</b>		
Trade Creditors	83,539	83,539
Sundry Deposits	551,963	551,963
Other Creditors	25,077,415	25,077,415
Leave Gratuity	12,039,176	12,039,176
Retentions	9,090,326	9,090,326
Salary Control	5,001,900	5,001,900
Bonus Accrual	6,683,806	6,683,806
<b>Unspent Conditional Grants and Receipts</b>		
National Government Grants	1,849,586	1,849,586
Provincial Government Grants	10,787,881	10,787,881
Other Sources	657,134	657,134
Developers Contributions	24,137,808	24,137,808
<b>Current Portion of Long-term Liabilities</b>		
Loans from DBSA	3,968,773	3,968,773
	<b>188,534,199</b>	<b>188,534,199</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 40. Risk management

#### Capital risk management

The municipality manages its capital to ensure that the municipality will be able to continue as a going concern while delivering sustainable services to consumers through the optimisation of the debt and equity balance. The municipality's overall strategy remains unchanged from 2008.

The capital structure of the municipality consists of debt, which includes the Long-term Liabilities disclosed in Note 17, Bank, Cash and Cash Equivalents and Equity in Note 2, comprising Funds, Reserves and Accumulated Surplus as disclosed in the Statement of Changes in Net Assets.

#### Financial risk management objectives

Due to the largely non-trading nature of activities and the way in which they are financed, municipalities are not exposed to the degree of financial risk faced by business entities. Financial Instruments play a much more limited role in creating or changing risks that would be typical of listed companies to which the IAS's mainly apply. Generally, Financial Assets and Liabilities are generated by day-to-day operational activities and are not held to manage the risks facing the municipality in undertaking its activities.

The Directorate: Financial Services monitors and manages the financial risks relating to the operations through internal policies and procedures. These risks include interest rate risk, credit risk and liquidity risk. Compliance with policies and procedures is reviewed by the internal auditors on a continuous basis, and annually by external auditors. The municipality does not enter into or trade financial instruments for speculative purposes.

Internal audit, responsible for initiating a control framework and monitoring and responding to potential risk, reports periodically to the municipality's audit committee, an independent body that monitors the effectiveness of the internal audit function.

#### Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Council, which has built an appropriate liquidity risk management framework for the management of the municipality's short, medium and long-term funding and liquidity management requirements. The municipality manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 40. Risk management (continued)

#### Interest rate risk management

Interest Rate Risk is defined as the risk that the fair value or future cash flows associated with a financial instrument will fluctuate in amount as a result of market interest changes.

Potential concentrations of interest rate risk consist mainly of variable rate deposit investments, long-term receivables, consumer debtors, other debtors, bank and cash balances.

The municipality limits its counterparty exposures from its money market investment operations by only dealing with well-established financial institutions of high credit standing. No investment with a tenure exceeding twelve months shall be made without consultation with the councillor responsible for financial matters.

Consumer debtors comprise of a large number of ratepayers, dispersed across different industries and geographical areas. Ongoing credit evaluations are performed on the financial condition of these debtors. Consumer debtors are presented net of a provision for impairment.

In the case of debtors whose accounts become in arrears, it is endeavoured to collect such accounts by "levying of penalty charges", "demand for payment", "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy.

Long-term Receivables and Other Debtors are individually evaluated annually at balance Sheet date for impairment or discounting. A report on the various categories of debtors is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicable.

The municipality is not exposed to interest rate risk as the municipality borrows funds at fixed interest rates.

The municipality's exposures to interest rates on Financial Assets and Financial Liabilities are detailed in the Credit Risk Management section of this note.

#### Interest Rate Sensitivity Analysis

The municipality had no variable rate long-term financial instruments at year-end requiring an Interest Rate Sensitivity Analysis.

#### Credit risk

Credit Risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the municipality. The municipality has a sound credit control and debt collection policy and obtains sufficient collateral, where appropriate, as a means of mitigating the risk of financial loss from defaults. The municipality uses other publicly available financial information and its own trading records to assess its major customers. The municipality's exposure of its counterparties are monitored regularly.

Potential concentrations of credit rate risk consist mainly of long-term receivables, consumer debtors, other debtors, bank and cash balances.

The municipality limits its counterparty exposures from its investment operations (financial assets that are neither past due nor impaired) by only dealing with well-established financial institutions of high credit standing. The credit exposure to any single counterparty is managed by setting transaction / exposure limits, which are included in the municipality's Investment Policy. These limits are reviewed annually by the Chief Financial Officer and authorised by the Council.

Consumer Debtors comprise of a large number of ratepayers, dispersed across different industries and geographical areas within the jurisdiction of the municipality. Ongoing credit evaluations are performed on the financial condition of these debtors. Consumer debtors are presented net of a provision for impairment.

In the case of debtors whose accounts become in arrears, it is endeavoured to collect such accounts by "levying of penalty charges", "demand for payment", "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 40. Risk management (continued)

Long-term Receivables and Other Debtors are individually evaluated annually at reporting date for impairment or discounting. A report on the various categories of debtors is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicable.

The municipality does not have any significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics, except for Sasol who has large investments in the municipal area and does not pose any risk. The municipality defines counterparties as having similar characteristics if they are related entities. The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings.

#### The maximum credit and interest risk exposure in respect of the relevant financial instruments is as follows:

Consumer Debtors	98,833,387	86,719,475
Other Debtors	33,773,358	23,547,256
Bank, Cash and Cash Equivalents	438,891,571	376,701,006
	<b>571,498,316</b>	<b>486,967,737</b>

#### Foreign currency risk management

The municipality's activities do not expose it to the financial risks of foreign currency and therefore has no formal policy to hedge volatilities in the interest rate market.

The municipality reviews its foreign currency exposure, including commitments on an ongoing basis. The municipality expects its foreign exchange contracts to hedge foreign exchange exposure.

#### Other price risks

The municipality is not exposed to equity price risks arising from equity investments as the municipality does not trade these investments.

### 41. Public contributions and donations

Developers Contribution - Electricity	2,797,587	7,538,400
Developers Contribution - General	117,753	117,753
Developers Contribution - La Clemence	1,077,067	2,402,851
Developers Contribution - Open Areas	165,928	165,928
Developers Contribution - Parking	1,440,348	1,440,348
Developers Contribution - Refuse	205,836	174,857
Developers Contribution - Roads	1,433,329	2,214,460
Developers Contribution - Sewerage	2,266,667	2,152,086
Developers Contribution - Stormwater	668,781	595,532
Developers Contribution - Water	3,866,509	3,686,740
Franschoek Development	3,347,553	3,347,553
Franschoek: Low Cost Housing	301,300	301,300
	<b>17,688,658</b>	<b>24,137,808</b>

#### Reconciliation of conditional public contributions and donations

Balance unspent at beginning of year	24,137,808	21,669,414
Current year receipts	4,963,336	7,577,518
Conditions met - transferred to revenue: Capital Expenses	(11,412,486)	(5,109,124)
<b>Conditions still to be met - transferred to Liabilities</b>	<b>17,688,658</b>	<b>24,137,808</b>

Conditions still to be met - remain liabilities (see note 20)

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>42. Fair value adjustments</b>		
Investment property (Fair value model)	19,262,750	5,455,075
Biological assets - (Fair value model)	(2,230,940)	(4,968)
	<b>17,031,810</b>	<b>5,450,107</b>
<b>43. Finance costs</b>		
Current borrowings	8,451,161	6,344,344
<b>44. Contracted services</b>		
Operating Leases: Buildings and Equipment	13,203,146	7,812,617
<b>45. Grants and subsidies paid</b>		
Grant-in-aid Tourism	2,382,542	3,203,380
Grant-in-aid Animal Welfare	506,430	877,760
Grant-in-aid Rental	309,693	282,512
Local Economic Development	810,641	141,835
Grant-in-aid Sundries	732,906	702,980
	<b>4,742,212</b>	<b>5,208,467</b>
<b>46. Commitments</b>		
<b>Authorised capital expenditure</b>		
<b>Approved and Contracted for:</b>		
• Infrastructure	39,978,694	41,437,557
• Community	8,247,815	6,118,675
• Other financial assets	-	150,890
	<b>48,226,509</b>	<b>47,707,122</b>
<b>Approved but Not Yet Contracted for:</b>		
• Infrastructure	111,794,951	62,416,829
• Community	22,560,765	6,356,325
• Other financial assets	30,592,680	72,563,415
•	164,948,396	141,336,570
	<b>200,065,525</b>	<b>189,043,691</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 47. Contingencies

The Legal Resources Centre filed an urgent application for the restoration of the water supply of the occupiers of Erf 412 Franschoek who illegally occupied Erf 412 Franschoek which is municipal property. This matter was postponed sine die pending the obtainment of alternative accommodation. Management's estimate of the financial exposure inclusive of costs and disbursements are R100 000.

Blue Stars Netbalklub made an application to the High Court for a declaratory order; that the Special Meeting of the Klapmuts Sport Forum held on 27 May 2009 at Lanner's Landing, Klapmuts was properly held and that the new management of the Klapmuts Sport Forum was properly elected. The amount of R350 000 represents legal costs and disbursements.

This matter involves a counter application on behalf of the municipality to be joined as co-applicant together with eThekweni Municipality in an application for the review and setting aside of the Amended Municipal Property Rates Regulations promulgated on 12 March 2010. This matter does not involve any amounts claimed but a cost of R250 000 represents legal costs and disbursements.

This is an application for an interdictory and declaratory relief against the Municipality and the Cape Winelands District Municipality for alleged non-compliance with statutory and constitutional obligations in respect of its duty to progressively realise the rights of access to adequate housing in particular to persons that are evicted and left without any alternative accommodation. The amount of R250 000 represents legal costs and disbursements.

A neighbouring farm alleged pollution and other forms of degradation as a result of activities at the squatter camp. They requested the court to issue an order directing the municipality to clean up and add additional facilities like toilets. The amount of R200 000 represents legal costs and disbursements.

This matter involves an application by the municipality for declaratory relief that the rezoning in respect of Farm Amoi 490/2 has lapsed and to have the subsequent approved building plan set aside. This matter does not involve any amounts claimed but a cost of R350 000 represents legal costs and disbursements.

This matter involves a claim against the municipality for failure to pay increased contributions and interest. The municipality has filed a Notice of Intention to Defend and the parties are attempting to settle the matter. The amount claimed is R6 884.04 plus interest a tempore morae. An amount of R20 000 represents legal costs and disbursements.

This matter involves a claim of R1 077 542.95 including interest up to 27 August 2012 plus further interest for payment of disputed invoices relating to alleged services rendered in respect of bid B/SM 352/11. A cost of R300 000 represents legal costs and disbursements.

Mrs Baadjies obtained an Ex Parte Court Order ordering the Municipality to immediately re-erect her wendy house at the graveyard, Jamestown. The Municipality is in the process of obtaining an eviction order against Mrs Baadjies and the other illegal occupiers. The amount of R50 000 represents legal costs and disbursements.

J.M & L.E Adams is opposing the parties' appeal to the President of the Supreme Court for an order, inter alia, granting them leave to appeal against the judgement and order handed down against them in the Western Cape High Court. Estimated cost of financial exposure is R400 000.

Application interdicting and restraining the TFD Trust and Stellenbosch Rugby Academy from accommodating additional persons or operating an accommodation establishment, more specifically student accommodation, in contravention of the Stellenbosch Zoning Scheme Regulations on residential property. Estimated cost of financial exposure is R150 000.

Application interdicting and restraining the Award 4 Trading PTY LTD and Stellenbosch Rugby Academy from accommodating additional persons or operating an accommodation establishment, more specifically student accommodation, in contravention of the Stellenbosch Zoning Scheme Regulations on residential property. Estimated cost of financial exposure is R150 000.

Demolition of two cold rooms erected without the necessary permission and pre-approved plans. Estimated cost of financial exposure is R40 000

Application to interdict and restrain Banisi Investment (Pty) Ltd from utilising Farm 1037 Stellenbosch or a portion thereof for illegal dumping of glass and used building material as well as for industrial purposes in contravention of the applicable Zoning Scheme Regulations. Estimated cost of financial exposure is R150 000

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 47. Contingencies (continued)

Application to demolish part of the illegal building erected over the municipal sewer pipeline and make good the land she built on. Estimated cost of financial exposure is R150 000

Application to interdict and restrain the owner from utilising the property as a function venue in contravention of the relevant Zoning Scheme Regulations. Estimated cost of financial exposure is R150 000.

The matter involves the appointment of a specialist legal advisor to advise on an agreement entered into with Trans Caledon Tunnel Authority (Erf 221, La Motte) which prescribes specific conditions for the awarding of houses to potential beneficiaries. The attorneys advised that the process was in all material aspects, procedurally correct but that an allocation to a former speaker must be set aside. It involves R100 000 in legal fees.

Mr Boonzaaier was previously employed by the municipality and later retired around December 2009. He occupied a house on the sport field. He was requested to vacate the property but failed and/or neglected to do same. The municipality applied for an eviction order against Mr Boonzaaier. Management's estimate of the financial exposure inclusive of costs and disbursements are R50 000.

Application for an order setting aside the sale of property and directing that the property be transferred into both parties' names. Estimated cost of financial exposure R150 000.

Application to evict tenant, Haborane Afrika leasing a unit in Kayamandi due to arrear rental. Estimated cost of financial exposure is R150 000.

The Labour Court ordered the SA Local Government Association (Salga) to implement a wage curve agreement that was signed in 2010 with the SA Municipal Workers' Union (Samwu) and the Independent Municipal and Allied Trade Union (Imatu). Judgment was handed down in October last year but has yet to be implemented, as Salga had opted to appeal. Due to the fact that the Supreme Court of Appeals must still rule on this matter and the fact that the categorisation of Stellenbosch Municipality must still be finalized, it is impossible to determine the timing as well as the financial implication of the this matter.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 48. Related parties

#### Loans granted to Related Parties

In terms of the MFMA, the municipality may not grant loans to its Councillors, Management, Staff and Public with effect from 1 July 2004. Loans, together with the conditions thereof, granted prior to this date are disclosed in a note to the Annual Financial Statements.

#### Compensation of Related Parties

Compensation of Key Management Personnel and Councillors is set out in Notes 31 and 33 respectively, to the Annual Financial Statements.

#### Awards to close family members of persons in the service of the state:

##### Aurecon South Africa (Pty) Ltd

The Appointment of consulting engineers for professional civil engineering services for various projects , to the value of R 4,938,723.47.

<u>Spouses, Child or Parent</u>	<u>State Department</u>
Ms Theron	PG Gauteng: Department of Education; Educator
K Nadasen	National Department of Public Wors: Key Account Manager
AF Keyser	Hessequa Local Municipality: Caravan Park Manager
T Keyser	Hessequa Local Municipality: Secretary
MJ Fullard	PG North West: Department of Education: Educator
A Nel	National Department of Health, Senior Administration Officer
JM Robertson	Ekurhuleni Municipality; Engineer
Dr JC Lombard	PG Gauteng: Department of Education; Deputy Head
E Van der Linde	PG Free State: Department of Education: Educator
M De Vries	University of Pretoria, Educator
J Scheepers	Council of medical Schemes
U Van Wijk	SITA
K West	PG Western Cape: Department of Health
EM Schon	Department of Cooperative Governance, Senior Admin Officer
SM O'Connel	Sol Plaatjie Municipality; Librarian
JJ Tselane	PG North West, Department of Public Works, Roads and Transport
AP Louw	Gauteng Dept of Heath, Pharmacist Intern

Ithuba Industries

The supply and delivery of goods and material under annual tenders (water services department), to the value of R560,267.14.

<u>Spouses, Child or Parent</u>	<u>State Department</u>
Ms. De Morney	Western Cape Department of Education

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 48. Related parties (continued)

#### ARB Electrical Wholesalers (Pty) Ltd

The supply and delivery of goods and material under the annual tender: electrical, to the value of R62,112.76.

**Spouses, Child or Parent**  
Jacob Modise

**State Department**  
ESKOM Holdings: Non Executive Director and Road Accident Fund (RAF): CEO

#### Kaizen Chemicals

The supply and delivery of goods (white hydrated lime and calcium hypochlorite granular), to the value of R212,735.40.

**Spouses, Child or Parent**  
E R Bowers

**State Department**  
Stikland Hospital: Social Worker

#### Chesmar Trading

Rendering of services (Removal of debris in Kayamandi, Maintenance of grass, etc.), to the value of R4 500.

**Spouses, Child or Parent**  
Ms. Piedt

**State Department**  
Western Cape Department of Health.

#### Clints Chaffeur Drive

Transport Services, to the value of R12 540.

**Spouses, Child or Parent**  
Ms. V Swartz

**State Department**  
Stellenbosch Municipality: LED Official

#### Siphakame Skills Development

Provision of Training to the value of R63,900.

**Spouses, Child or Parent**  
Mr. H Theart  
Mr. Vacu

**State Department**  
Stellenbosch Municipality  
Drakenstein Municipality

#### Angra Tours

Rendering of services to the total amount of R9 400.

**Spouses, Child or Parent**  
Zelda Louise Cloete

**State Department**  
Stellenbosch Municipality \_Clerk : Enquiry and Client liason

#### ELTB Construction

Rendering of services to the total amount of R45 668.80

**Spouses, Child or Parent**  
Lorelle Yvette Adams

**State Department**  
Stellenbosch Municipality\_Support Assistant : Property Management

#### Surevac Logistics

Rendering of services to the total mount of R 116 280.

**Spouses, Child or Parent**  
Harold Richard Davids

**State Department**  
Stellenbosch Municipality\_Technician Development - Services and Project Management

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 49. Events after the reporting date

This matter involves 7 claims against the municipality for payment for services rendered by JC Solutions. The amounts claimed are the following:

Claim 1: R64 204.80  
 Claim 2: R127 816.80  
 Claim 3: R11 673.60  
 Claim 4: R187 193.70  
 Claim 5: R132 553.50  
 Claim 6: R23 347.20  
 Claim 7: R139 273.80

### New Republic Bank

An amount of R249 584.98 was received as a 9th dividend on this investment. It was also communicated that a 10th and final account will also be forthcoming.

### 50. Unauthorised expenditure

Civil Engineering Services	32,602,534	-
Community and Protection Services	2,850,408	-
Corporate and Strategic Services	8,024,898	-
	<b>43,477,840</b>	<b>-</b>

Overspending on non-cash items namely Depreciation and Contributions to Provisions contributed to the overspending per vote for the year under review. These line items were budgeted for but expenditure was more than anticipated, this does not constitute physical outflows of cash but is deemed unauthorised in terms of National Treasury MFMA Circular no 68: Unauthorised, Irregular, Fruitless and Wasteful Expenditure dated 10 May 2013.

A "Vote" is defined as one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different functional areas of the municipality.

### 51. Fruitless and wasteful expenditure

No material fruitless and wasteful expenditure for the year under review.

### 52. Irregular expenditure

Opening balance	1,707,042	-
Non-compliance with SCM Regulation S36(1)(a)(i) and SCM Regulation S36(1)(a)(v)	9,851,234	-
Municipal rates and taxes not verified before issuing tenders	1,904,513	-
BBBEE certificates not verified	135,487	-
Procuring goods and services without following any official procurement process	302,945	1,701,168
Non-compliance with SCM Regulations S44	-	5,874
Non-compliance to S66(3) of the Municipal Systems Act	927,959	-
Less: Amounts written off in terms of the MFMA S32(2)(b)	(1,844,882)	-
	<b>12,984,298</b>	<b>1,707,042</b>

### 53. Additional disclosure in terms of Municipal Finance Management Act

#### Contributions to organised local government - SALGA

Opening balance	370,638	-
Council subscriptions	2,087,072	1,657,365
Amount paid - current year	(2,087,072)	(1,183,832)
Amount paid/ adjustment- previous years	-	(102,895)
<b>Balance Unpaid (included in Creditors)</b>	<b>370,638</b>	<b>370,638</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
<b>53. Additional disclosure in terms of Municipal Finance Management Act (continued)</b>		
<b>Audit fees</b>		
Opening balance	-	1,655
Current year Audit Fee	3,606,690	3,994,968
Amount paid - current year	(3,606,690)	(3,994,968)
Amount paid - previous years	-	(1,655)
<b>Balance Unpaid (included in Creditors)</b>	<b>-</b>	<b>-</b>
<b>VAT</b>		
VAT receivable	10,162,216	-
VAT payable	-	2,598,085
	<b>10,162,216</b>	<b>2,598,085</b>

All VAT returns have been submitted by the due date throughout the year.

The comparative figures were restated. Refer to the prior period error Note 56

### PAYE and UIF

Opening balance	(2,483,399)	(2,624,641)
Current year Payroll Deductions	(33,813,392)	(32,208,214)
Amount paid - current year	33,813,392	29,724,815
Amount paid - previous years	2,483,399	2,624,641
<b>Balance Unpaid (included in Creditors)</b>	<b>-</b>	<b>(2,483,399)</b>

### Pension and Medical Aid Deductions

Current year Payroll Deductions and Council Contributions	(70,059,944)	(64,542,549)
Amount paid - current year	70,059,944	64,542,549
<b>Balance Unpaid (included in Creditors)</b>	<b>-</b>	<b>-</b>

### Councillors' arrear consumer accounts

The following Councillors had arrear accounts outstanding for more than 90 days at 30 June 2013:

30 June 2013	Outstanding less than 90 days R	Outstanding more than 90 days R	Total R
Ngcofe MM	104	1,583	1,687
Johnson MC	833	17	850
30 June 2012	Outstanding less than 90 days R	Outstanding more than 90 days R	Total R
Frazenburg AR	891	37	928
Ngcofe MM	359	608	967
	<b>1,250</b>	<b>645</b>	<b>1,895</b>

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

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### 53. Additional disclosure in terms of Municipal Finance Management Act (continued)

#### 30 June 2013

	Highest outstanding amount	Aging (in days)
Frazenburg AR - July	378	90
Hendrickse DA - September	42	90
Sidego C - January	1,526	90
Ngcofe MM - June	1,583	90
Johnson MC - June	17	90
	<b>3,546</b>	<b>450</b>

#### Non-Compliance with laws and regulations

There were transfers of staff into positions not appearing on the approved staff establishment for the year under review. This resulted in non-compliance with the legislation but not in material irregular expenditure as envisaged by S125 of the Municipal Finance Management Act.

#### Distribution Losses

In terms of section 125(2)(d)(i) of the Municipal Finance Management Act, the municipality experienced the following distribution losses for the year under review:

Distribution Losses	Electricity (KWH)	Water (KL)
Purchases City of Cape Town	390,158,352	4,029,585
Water produced by purification plants	-	7,688,659
Sales	(357,594,165)	(10,554,749)
<b>Distribution loss</b>	<b>32,564,187</b>	<b>1,163,495</b>

Electricity losses are calculated as 8% whereas water losses decreased to 9.93%. Both of these categories of losses are within the industry norms.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 54. Multi-employer retirement benefit information

All councillors belong to the Pension Fund for Municipal Councillors.

Employees belong to a variety of approved Pension and Provident Funds as described below.

These schemes are subject to either a tri-annual, bi-annual or annual actuarial valuation, details which are provided below.

The Municipal Councillors Pension Fund and the South African Municipal Workers Union National Provident Fund are defined contribution plans, whereas the other funds are defined benefit plans. All of these afore-mentioned funds are multi-employer plans. Sufficient information is not available to use defined benefit accounting for the pension and retirement funds, due to the following reasons:-

(i) The assets of each fund are held in one portfolio and are not notionally allocated to each of the participating employers.

(ii) One set of financial statements are compiled for each fund and financial statements are not drafted for each participating employer

(iii) The same rate of contribution applies to all participating employers and no regard is paid to differences in the membership distribution of the participating employers.

It is therefore seen that each fund operates as a single entity and is not divided into sub-funds for each participating employer.

The only obligation of the municipality with respect to the retirement benefit plans is to make the specified contributions. Where councillors / employees leave the plans prior to full vesting of the contributions, the contributions payable by the municipality are reduced by the amount of forfeited contributions.

The total expense recognised in the Statement of Financial Performance of R 27.8 million (2012: R 25 million) represents contributions payable to these plans by the municipality at rates specified in the rules of the plans. These contributions have been expensed.

The Retirement Funds have been valued by making use of the Discounted Cash Flow method of valuation.

#### DEFINED BENEFIT SCHEMES

##### SALA Pension Fund

The funding level has increased from 98% in 2011 to 100,0% on 1 July 2012. As the valuation has been conducted on a realistic basis the Fund is exposed to future adverse experience if actual experience is less favorable than assumed. For this purpose a solvency reserve may be set up to protect the Fund and would form the major constituent of the reserves held. The solvency reserve has been calculated at R2 704.7 million in respect of active members and R435.5 million in respect of pensioners. The latest valuation was done by Genesis Actuarial Solutions. "

##### Cape Joint Pension Fund

The Cape Joint Pension Fund is a multi employer plan and the contribution rate payable is 32.06%, 9% by the members and 23.06% by Council, effective from 01 February 2012. A statutory actuarial valuation of the fund was carried out as at 30th June 2012. It was noted that the funding level increased from 98.1% in 2011 to 99.4% in 2012. The financial condition of the fund has improved by R40.6million from 2011 to 2012. The current contribution rate of the Council is sufficient to meet the current cost of earning benefits. The rate is said to be reviewed after the next actuarial valuation as at 30 June 2013.

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

Figures in Rand	2013	2012
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### 54. Multi-employer retirement benefit information (continued)

#### DEFINED CONTRIBUTION SCHEMES

##### Cape Joint Pension Fund

This scheme was established to accommodate the unique characteristics of contract employees and "cost to company" employees. All existing members were given the option to transfer to the defined contribution plan before 1 July 2003. The actuary report certified that the structure of the assets is appropriate relative to the nature of the liabilities, assuming a smoothed bonus philosophy, and given normal circumstances.

The fund was certified as being in a sound financial condition as at 30 June 2012 by the actuary, Sean Neethling BSC CFP. The valuation disclosed a funding level of 105.3%. The contribution rate payable is 27%, 9% by the members and 18% by the Council. In the case of contract workers the contribution rate change to 7.5% by members.

##### Cape Joint Retirement Fund

The contribution rate paid by the members (9,0%) and Council (18,0%) is sufficient to fund the benefits accruing from the fund in future. The valuation disclosed an actuarial surplus of R 40.4 million for the Pensioners Account and was funded at 108%, while the Share Account has an investment reserve of (R7.9) million and was funded at 99.9%. The actuary is satisfied the fund in a sound financial position as at 30 June 2012.

##### Municipal Councillors Pension Fund:

The Municipal Councillors Pension Fund operates as a defined contribution scheme. The contribution rate paid by the members (13,75%) and Council (15,00%) is sufficient to fund the benefits accruing from the fund in the future. The last statutory valuation was conducted as at 30 June 2009 and the actuary declared that the Fund was in a sound financial position.

##### South African Municipal Workers Union National Provident Fund:

The last actuarial valuation of the fund was performed at 30 June 2008 and certified as being in a financially sound position. The Funding level has remained constant at 100% for the past two valuations like wise the fund Surplus/(Deficit) remains nil. The Fund's assets are sufficient to cover the members' Fund Credits and to provide an acceptable level for the risk benefits reserve as well as the investment smoothing reserve as at 30 June 2008. The Fund is therefore in a sound financial position.

### 55. Non Current Assets Held for Sale

Erven 3385, portion of erf 35 Franschhoek was approved for sale by council. Property is held at fair value. Sale is expected to be concluded in the next 12 months.

## Notes to the Financial Statements

### Figures in Rand

#### 56. Prior period errors

##### Statement of Financial Position

	Audited	Prior year adjustment	Restated
<b>Assets</b>			
<b>Current Assets</b>			
Inventories	5,160,705	(202,578)	5,363,283
Receivables from exchange transactions	18,225,001	142,211	18,082,790
Receivables from non-exchange transactions	32,969,025	-	32,969,025
Consumer debtors	61,073,287	1,858,371	59,214,916
Current Portion of Long Term Receivables	169,492	-	169,492
Cash and cash equivalents	374,148,365	(2,552,641)	376,701,006
	<b>491,745,875</b>	<b>(754,637)</b>	<b>492,500,512</b>
<b>Non-Current Assets</b>			
Biological assets that form part of an agricultural activity	14,285,879	-	14,285,879
Investment property	528,780,075	-	528,780,075
Property, plant and equipment	2,945,413,673	(1,061,760,680)	4,007,174,353
Intangible assets	1,195,108	-	1,195,108
Heritage assets	-	(143,945)	143,945
Long term receivables	545,887	(1,676,160)	2,222,047
	<b>3,490,220,622</b>	<b>(1,063,580,785)</b>	<b>4,553,801,407</b>
Non-current assets held for sale and assets of disposal groups	9,095	-	9,095
<b>Total Assets</b>	<b>3,981,975,592</b>	<b>(1,064,335,422)</b>	<b>5,046,311,014</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Other financial liabilities	3,968,773	-	3,968,773
Operating lease liability	53,846	29,791	24,055
Payables from exchange transactions	99,020,792	(6,680,387)	105,701,179
VAT payable	2,958,255	360,170	2,598,085
Consumer deposits	9,714,925	-	9,714,925
Employee benefit obligations	6,110,766	-	6,110,766
Unspent conditional grants and receipts	40,715,426	273,207	40,442,219
Provisions	5,387,230	-	5,387,230
	<b>167,930,013</b>	<b>(6,017,219)</b>	<b>173,947,232</b>
<b>Non-Current Liabilities</b>			
Other financial liabilities	78,889,967	-	78,889,967
Employee benefit obligations	163,991,540	(2,820,206)	166,811,746
Provisions	38,152,903	-	38,152,903
	<b>281,034,410</b>	<b>(2,820,206)</b>	<b>283,854,616</b>
<b>Total Liabilities</b>	<b>448,964,423</b>	<b>(8,837,425)</b>	<b>457,801,848</b>
<b>Net Assets</b>	<b>3,533,011,169</b>	<b>(1,055,497,997)</b>	<b>4,588,509,166</b>
<b>Net Assets</b>			
Reserves			
Revaluation reserve	965,462,323	45,914,783	919,547,540
Housing development fund	5,922,663	626,055	5,296,608
Accumulated surplus	2,561,795,681	(1,101,869,337)	3,663,665,018
<b>Total Net Assets</b>	<b>3,533,180,667</b>	<b>(1,055,328,499)</b>	<b>4,588,509,166</b>

**56. Prior period errors (continued)**

Corrections of Errors and Changes in Accounting Policy

**Inventories**

Inventories was restated as a result of NRV adjustment written incorrectly in the prior year.

**Receivables from exchange transactions**

Receivables from exchange transactions were restated as a result of VAT corrected.

**Consumer Debtors**

Consumer debtors was restated as a result of the provision for debt impairment corrected in prior year.

**Property Plant and Equipment**

The municipality had a Property, Plant and Equipment were restated as a result of additional infrastructure assets identified during the infrastructure stock take. Physical verification was carried out on the entire facility infrastructure (i.e pump stations, reservoir etc. The error was identified by using the master plan data, which is integrated in the IMQS system, as the basis for the verification of the assets by the technical staff.

Assets which has been completed and unbundled for the 2012-2013 financial year were added to the fixed asset register. In addition some assets which were ommitted from the original asset register due to a lack of information at the time, uncertainty over ownership or because they were funded from operational budgets, were added based upon the subsequent updated master plans, resolution of ownership and funding issues.

**Accumulated Surplus**

Accumulated surplus was restated to account for corrections on assets and liabilities

**Heritage Assets**

Heritage assets was previously disclosed under Property, Plant and Equipment.

**Long Term Receivables**

Long Term Receivables was restated as a result of the provision for debt impairment corrected in prior year.

**Operating Lease Liability**

Restatement of operating lease liability as a result of lease contract terminated early and replaced with new contract.

**Payables from exchange transactions**

This is as a result of prior period journals. (Including the correction of the credit control vote, provision for retention, correction of bonus accrual, reversal of acting municipal manager reimbursement.)

**VAT Payable**

VAT payable was restated as a result of correction of errors on VAT votes in the prior period.

**Unspent conditional grants and receipts**

Revenue received in prior periods recognised in terms of Grap 23 as no requirements for refund exists.

**Revaluation Reserve**

The revaluation reserve was restated to account for the correction of error on land and buildings.

## Notes to the Financial Statements

### Figures in Rand

#### 56. Prior period errors (continued) Statement of Financial Performance

	Audited	Prior year adjustment	Restated
<b>Revenue</b>			
<b>Revenue from exchange transactions</b>			
Service charges	506,102,291	29,099,251	477,003,040
Rental of facilities and equipment	11,706,102	76,379	11,629,723
Interest Earned - Outstanding Debtors	4,035,042	-	4,035,042
Income from agency services	1,185,535	-	1,185,535
Licences and permits	4,821,179	-	4,821,179
Other income	19,382,259	(170,914)	19,553,173
Interest received - investment	23,492,185	(121)	23,492,306
<b>Total revenue from exchange transactions</b>	<b>570,724,593</b>	<b>29,004,595</b>	<b>541,719,998</b>
<b>Revenue from non-exchange transactions</b>			
<b>Taxation revenue</b>			
Property rates	189,497,264	-	189,497,264
Property rates - penalties imposed	2,918,845	-	2,918,845
<b>Transfer revenue</b>			
Government grants & subsidies	112,239,365	18,600	112,220,765
Fines	11,133,590	(2,930)	11,136,520
<b>Total revenue from non-exchange transactions</b>	<b>315,789,064</b>	<b>15,670</b>	<b>315,773,394</b>
<b>Total revenue</b>	<b>886,513,657</b>	<b>29,020,265</b>	<b>857,493,392</b>
<b>Expenditure</b>			
Employee related costs	(226,458,966)	2,726,479	(229,185,445)
Remuneration of councillors	(12,125,389)	-	(12,125,389)
Contribution to/from provisions	(23,448,809)	(2,623,789)	(20,825,020)
Depreciation and amortisation	(103,711,325)	25,956,741	(129,668,066)
Finance costs	(6,344,344)	-	(6,344,344)
Debt impairment	(19,397,224)	-	(19,397,224)
Collection costs	(656,654)	-	(656,654)
Repairs and maintenance	(49,515,916)	7,237,572	(56,753,488)
Bulk purchases	(216,533,944)	768,246	(217,302,190)
Contracted services	(7,842,408)	(29,791)	(7,812,617)
Grants and subsidies paid	(300,123)	4,908,344	(5,208,467)
General Expenses	(136,469,553)	(38,377,466)	(98,092,087)
<b>Total expenditure</b>	<b>(802,804,655)</b>	<b>566,336</b>	<b>(803,370,991)</b>
<b>Operating surplus</b>	<b>83,709,002</b>	<b>29,586,601</b>	<b>54,122,401</b>
Fair value adjustments	5,450,107	-	5,450,107
Gain on biological assets and agricultural produce	194,464	-	194,464
Inventories: (Write-down)/reversal of write-down to net realisable value	(1,230)	(99,593)	98,363
	<b>5,643,341</b>	<b>(99,593)</b>	<b>5,742,934</b>
<b>Surplus for the year</b>	<b>89,352,343</b>	<b>29,487,008</b>	<b>59,865,335</b>

**56. Prior period errors (continued)**  
**Corrections of errors and Changes in Accounting Policy**

**Service Charges**

Internal charges were incorrectly accounted for under Revenue.

**Rental of facilities and equipment**

Rental of facilities and equipment was restated as a result of prior period correction of hall deposits

**Other Income**

Other income was restated due to sundry income under the Property Management department, incorrectly accounted for under general expenditure.

**Employee related cost**

Employee related cost was restated as a result of the correction of the bonus accrual in the prior year and the reversal of the acting municipal manager reimbursement.

**Contribution to/from provisions**

Contribution to/from provisions was restated as a result of the correction of the leave accrual calculation in the prior period and the correction of the provision for debt impairment. Retrospective application of GRAP 25

**Depreciation and amortisation**

Restatement of prior period depreciation in terms of Grap 3.

**Repairs and Maintenance**

Correct allocation of job costing.

**Contracted Services**

Restatement of contracted services as a result of lease contract terminated early and replaced with new contract.

**Grants and Subsidies paid**

Grants and subsidies paid restated as a result of expenditure previously accounted for under general expenses.

**General Expenses**

General expenditure restated to correct expenditure that should have been accounted for in the prior periods

**57. Change in estimate**

**Property, plant and equipment**

The useful life of certain property, plant and equipment was changed due to a conditional assessment performed during the 2013 financial year. The effect of this revision has increased the depreciation charges for the current and future periods by R 1,515,590

**58. Change in Accounting Policies**

The municipality adopted the following accounting standards for the first time during the financial year 2012/2013 in order to comply with the basis of preparation as disclosed in Accounting Policy 1:

**GRAP 104: Financial Instruments**

The municipality developed an accounting policy with the adoption of GRAP 104 Financial Instruments. Previously the municipality used the principles set out in IAS 39 to account for financial instruments. Management have evaluated the requirements of the standard and it was found that the only adjustment to be made is the classification of the financial assets and financial liabilities (as illustrated below) - no restatement of the amounts presented previously was required.

**Reclassification of Financial Instruments**

<u>Financial Assets</u>	<u>Previous classification</u> <u>IAS 19</u>	<u>Classification per GRAP104</u>
<b>Long Term Receivables</b>		
Sale of Erven	Loans and Receivables	Amortised Cost
Officials: Erven loans	Loans and Receivables	Amortised cost
Farmers: Water Scheme	Loans and Receivables	Amortised Cost
Housing Selling Scheme Loans	Loans and Receivables	Amortised Cost
<b>Consumers Debtors</b>		
Assessment Rates	Loans and Receivables	Amortised Cost
Electricity	Loans and Receivables	Amortised Cost
Water	Loans and Receivables	Amortised Cost
Sewerage	Loans and Receivables	Amortised Cost
Refuse	Loans and Receivables	Amortised Cost
Housing Rental	Loans and Receivables	Amortised Cost
Sundry	Loans and Receivables	Amortised Cost
<b>Other Debtors</b>		
Sundry	Loans and Receivables	Amortised Cost
Insurance Debt	Loans and Receivables	Amortised Cost
Other Debtors	Loans and Receivables	Amortised Cost
Capital Debtors	Loans and Receivables	Amortised Cost
Receivables at year end	Loans and Receivables	Amortised Cost
<b>Current Portion of Long Term Receivables</b>		
Sale of Erven	Loans and Receivables	Amortised Cost
Officials: Erven Loans	Loans and Receivables	Amortised Cost
Farmers: Water Scheme	Loans and Receivables	Amortised Cost
Housing Selling Schemes Loans	Loans and Receivables	Amortised Cost
<b>Bank, Cash and Cash Equivalents</b>		
Short Term Deposits	Held To Maturity	Fair Value
Bank Balances and Cash	Available for Sale	Fair Value

GRAP 23 Revenue from non exchange transactions

The municipality developed an accounting policy with the adoption of GRAP 23: Revenue from Non Exchange Transactions. The adoption of GRAP 23 resulted in previously disclosed unspent conditional grants being derecognised due to the grants being unconditional. The following grants were effected:

Festival of the lights R 7,222; Western Cape Water Quality R 304,517; Cleanest Town Award R3,684

**59. Budget differences****Material differences between budget and actual amounts**

All variances greater than 10% as depicted in the Statement of Comparison of Budget and Actual Amounts are explained below.

## Notes to the Financial Statements

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#### Revenue

- Rev 1 Decrease in the rate used to bill interest during the year under review.  
Rev 2 Inclusion of "Own Revenue: VAT" as allowed  
Rev 3 Investment portfolio grew more than anticipated due to rigorous cashflow management, therefore interest received was also more than anticipated.  
Rev 4 Increased payment rate on rates and arrangements made resulted in less penalties imposed.  
Decrease in the rate used to bill interest during the year under review.

#### Expenditure

- Exp 1 Monetary value of transactions less than anticipated  
Exp 2 Overspending due to additional assets identified during the asset stocktake. Refer to note 10 (Property, plant and equipment as well as the note on Prior Period Errors.  
Exp 3 Financial entries in accordance with accounting standards.  
Exp 4 External loan not fully taken up as envisaged, therefore a saving on finance cost was realised.  
Exp 5 The overspending could not reasonably have been foreseen during the mid-year performance assessment as the region experienced an unusually colder winter which resulted in peak demand exceeding at times the supply allowance by Eskom. This necessitated the purchase of increased MVA supply amongst other factors. Overspending on water bulk purchases is as a result of the municipality receiving invoices for one account only for the past 3 years. This matter also affects the prior year.  
Exp 6 The overspending could not reasonably have been foreseen during the mid-year performance assessment as the bulk of the legal fees emanated from Court matters over which the municipality had no control.

#### Assets

- SFP 1 Estimates on water and electricity consumption as well as pre-paid electricity sales were more than expected.  
SFP 2 No budgetary provision as a separate line item; was included in the budget of Consumer debtors. Refer note 3 and SFP 4.  
SFP 3 Due to the VDP application and the fact that it was only finalised late in the financial year, no budget could be estimated as the effects were far reaching.  
SFP 4 Sufficient budgetary provision was made but non-exchange debtors (Property rates) had to be disclosed separately. Refer SFP 2.  
SFP 5 Surplus cash available to be invested was more than expected.  
SFP 6 Decrease due to the harvesting of trees.  
SFP 7 Difference is due to Infrastructure stock take and the impact was bigger than expected when budget was compiled. Some assets were omitted from the original FAR due to a lack of information at the time, uncertainty over ownership or because they were funded from operational budgets, were added based on subsequent updated master plans, resolution of ownership and funding issues.  
SFP 8 Expenditure was more than expected/estimated.  
SFP 9 Budget included under PPE as it formed part of this category previously.  
SFP 10 Incorrect assumptions used when budget was compiled.

#### Liabilities

- SFP 11 Budget of short-term portion included under non-current liabilities.  
SFP 12 The municipality entered into new lease agreements with ABSA for rental.  
SFP 13 Budget of short-term portion included under non-current liabilities.  
SFP 14 Budget of short-term portion included under non-current liabilities  
SFP 15 Whilst busy compiling the budget it was estimated that spending on grants would be more.  
SFP 16 Budget was based on historic trend. The timing of implementation of the Rehabilitation of the Landfill site was still uncertain whilst compiling the budget.

#### Changes from the approved budget to the final budget

The changes between the approved and final approved adjustments budget are a consequence of reallocations within the approved budget parameters allowed for by Section 6 of the Budget Implementation and Monitoring Policy as approved by Council.

# Stellenbosch Municipality

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## 60. Deviations from, and ratifications of minor breaches of procurement process

In accordance with Paragraph 36 of Supply Chain Management Policy the certificate of emergencies per directorate are listed below:

Deviation Number	Date of Adjudication	Supplier	Short Description of Goods/ Services Procured	Reason for deviation	Contract/ Order Amount
<b>Municipal Manager</b>					
D/SM 5/13	31 7 2012	Webber Wentzel	Appointment of an attorney firm, namely Webber Wentzel, to advise the Municipality and institute legal action in portion 2 of farm 490, on the Municipality's behalf.	4.36(1)(a)(i) In an emergency. 4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	Rates approved
D/SM 8/13	16 8 2012	Cliffe Dekker Hofmeyer Attorneys	Appointment of an attorney firm, namely Cliffe Dekker Hofmeyer Attorneys, to attend to an urgent application as served on the Municipality on the 16th of August 2012 at approximately 16h00, to be heard in the Western Cape High Court, Cape Town on the 17th of August 2012 at 10h00.	4.36(1)(a)(i) in an emergency and (v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	Rates approved
D/SM 14/13	17 9 2012	Cliffe Dekker Hofmeyer Attorneys	Appointment of an attorney firm, namely Cliffe Dekker Hofmeyer Attorneys, to advise and institute legal action on behalf of the Municipality pertaining to Bovin Technologies.	4.36(1)(a)(i) In an emergency. 4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	Rates approved
D/SM 23/13	31 10 2012	Bradley Conradie Attorneys	Appointment of an attorney firm, namely Bradley Conradie Attorneys, to provide advise after having instituted and conducted an investigation into allegations of alleged misconduct and a grievance.	4.36(1)(a)(i) in an emergency and (v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	Rates approved
D/SM: 37/13	3 4 2013	Teammate Audit Software	Purchase of Teammate audit software.	4.36(1)(a)(ii) Service available from single provider 4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 110,850.00
D/SM: 48/13	24 4 2013	IDI Technology Solutions (Pty) Ltd	Purchase of Barnowl Risk Management Solutions.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	Y 1: R 260 205.00 Y 2: R 38 598.12 per annum Y 3: R 42 458.16 per annum
<b>Total deviations for Municipal Manager:</b>					<b>6</b>
<b>Total expenditure for deviations excluding rates approved - Municipal Manager:</b>					<b>R 371,055.00</b>

# Stellenbosch Municipality

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## 60. Deviations from, and ratifications of minor breaches of procurement process

In accordance with Paragraph 36 of Supply Chain Management Policy the certificate of emergencies per directorate are listed below:

Deviation Number	Date of Adjudication	Supplier	Short Description of Goods/ Services Procured	Reason for deviation	Contract/ Order Amount
<b>Community and Protection Services</b>					
D/SM: 6/13	10 8 2012	<b>CSX Customer Services (Pty) Ltd</b>	3M book detection system for Pniel Public Library.	4.36(1)(a)(ii) Service available from single provider	R 198,578.62
D/SM: 18/13	11 10 2012	<b>Total Client Services Limited</b>	Transferring of secured data pertaining to traffic cases to the new service provider's system (TMT).	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 71,728.80
D/SM: 29/13	27 2 2013	<b>Altech Alcom Matomo</b>	Supply and delivery of ETSI tetra radio equipment.	4.32.1 (c) Procurement of goods and services under contracts secured by other organs of state.	R 45,364.99
D/SM: 32/13	20 3 2013	<b>Massbuild (Pty) Ltd t/a Builders Trade Depot</b>	Emergency kits for Kayamandi fire disaster.	4.36(1)(a)(i) In an emergency	R 1,020,000.02
D/SM: 33/13	22 3 2013	<b>Country Building Supplies</b>	Emergency kits for Kayamandi fire disaster.	4.36(1)(a)(i) In an emergency	R 1,421,625.60
D/SM: 34/13	25 3 2013	<b>Country Building Supplies</b>	Emergency kits for Kayamandi fire disaster.	4.36(1)(a)(i) In an emergency	R 1,590,443.64
D/SM: 35/13	25 3 2013	<b>Geowater IQ (Pty) Ltd</b>	Installation of water supply network at Jonkershoek picnic site.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 62,579.49
D/SM: 38/13	4 4 2013	<b>Zebro's Chicken</b>	Supply of emergency meals to staff assisting in Kayamandi with the disaster management operation.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 9,759.50
D/SM: 39/13	4 4 2013	<b>Pick 'n Pay</b>	Supply of emergency meals to staff assisting in Kayamandi with the disaster management operation.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 7,160.16
D/SM: 41/13	9 4 2013	<b>Cabworld (Pty) Ltd</b>	Supply and fit 3 Nissan NP 200 bakkie canopies.	4.36(1)(a)(ii) Service available from single provider	R 56,977.20
D/SM: 43/13	11 4 2013	<b>Remote Entry Systems</b>	Access control system at access door to 59 Andringa Street.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 25,661.40
D/SM: 61/13	27 6 2013	<b>Eagle Eye Solution Technologies</b>	Specialist services: Electronic screening of offices (De-bugging).	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 18,852.75
<b>Total deviations for Community and Protection Services:</b>					<b>12</b>
<b>Total expenditure for deviations excluding rates approved - Community and Protection Services:</b>					<b>R 4,528,732.17</b>

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## 60. Deviations from, and ratifications of minor breaches of procurement process

In accordance with Paragraph 36 of Supply Chain Management Policy the certificate of emergencies per directorate are listed below:

Deviation Number	Date of Adjudication	Supplier	Short Description of Goods/ Services Procured	Reason for deviation	Contract/ Order Amount
<b>Engineering Services</b>					
D/SM 03/13	25 7 2012	<b>ABB South Africa (Pty) Ltd</b>	Supply of IEC 61850 Communication card for ABB Ref 615 protection relays.	4.36(1)(a)(ii) Service available from single provider	R 63,475.20
D/SM 10/13	5 9 2012	<b>Headzone Workshop</b>	Remove and overhaul complete engine - CL 24247.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 62,266.80
D/SM 12/13	20 9 2012	<b>ABC Services</b>	Appointment of ABC Services to update software for the calculation of bulk infrastructure contribution levies.	4.36(1)(a)(ii) Service available from single provider. 4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 12,540.00
D/SM 13/13	20 9 2012	<b>ABB South Africa (Pty) Ltd</b>	Supply of fibre interface IEC 61850 communication card for ABB ref: 615 protection relays.	4.36(1)(a)(ii) Service available from single provider	R 142,819.20
D/SM 15/13	26 9 2012	<b>GW Trautmann CC</b>	Appointment of GW Trautmann for the operation and maintenance of the Belt Press at Stellenbosch WWTW De-Watering Facility.	4.36(1)(a)(i) In an emergency	Rates approved
D/SM 20/13	17 10 2012	<b>Schweitzer Engineering Laboratories (Pty) Ltd</b>	Facilitation of Industrial Ethernet & TCP/IP and substation automation using IEC61850 training.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 22,794.30
D/SM 25/13	6 11 2012	<b>WAM Technology</b>	Annual licence fee for the Municipal assistant system.	4.36(1)(a)(ii) Service available from single provider	R 60,040.00
D/SM: 27/13	13 12 2012	<b>Makukhane Consulting Engineering CC</b>	Implementation of Energy Efficiency and Demand Side Management (EEDSM) Program.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 547,200.00
D/SM: 30/13	28 2 2013	<b>AAD Truck and Bus</b>	Supply and delivery of heavy duty and industrial rating compactor.	4.32.1 (c) Procurement of goods and services under contracts secured by other organs of state.	R 2,147,207.10
D/SM: 40/13	5 4 2013	<b>G.M Waste</b>	Management of Municipal landfill site.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 225,500.00
D/SM: 44/13	8 4 2013	<b>Adenco</b>	Emergency electrification of Kayamandi 0 fire disaster area.	4.36(1)(a)(i) In an emergency	R 8,053,380.82

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## 60. Deviations from, and ratifications of minor breaches of procurement process

In accordance with Paragraph 36 of Supply Chain Management Policy the certificate of emergencies per directorate are listed below:

Deviation Number	Date of Adjudication	Supplier	Short Description of Goods/ Services Procured	Reason for deviation	Contract/ Order Amount
D/SM: 45/13	17 4 2013	Genadendal Jackies Bazaar	Transport of containerised waste from Franschhoek and Klappmuts.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 75,989.21
D/SM: 46/13	20 4 2013	DP Truck Hire	Collection of Municipal waste from Franschhoek and surrounding areas.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 125,970.00
D/SM: 49/13	25 4 2013	Boudel Motors	Three (3) 1400-1600 500kg LDV with canopy. (Drakenstein Municipality item C4 of Tender CES34/2011)	4.32. Procurement of goods and services on contracts secured by other organs of state.	R 372,472.20
			Two (2) 2500kg Double Cab truck with drop sides. (Drakenstein Municipality item C14 of Tender CES34/2011)		R 670,480.00
			One (1) 6000kg Tip Truck 3-way. (Drakenstein Municipality item C17 of Tender CES34/2011)		R 645,830.00
		Bellmo Trans t/a Protea Toyota	Four (4) 2000cc - 1000kg LWB LDV with Canopy (Drakenstein Municipality item C5 of Tender CES34/2011)		R 710,343.48
D/SM: 52/13	29 5 2013	ABB South Africa (Pty) Ltd	Supply of three (3) off ABB REF 615 protection relays.	4.36(1)(a)(ii) Service available from single provider	R 63,475.20
D/SM: 53/13	28 5 2013	Watergroup Holdings	REAP Project for Stellenbosch Waste Water Treatment Works (WWTW).	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 50,190.27
D/SM: 55/13	29 5 2013	Kai-Ma Hydraulics (Pty) Ltd	Hiring of refuse compactor.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 94,392.00
D/SM: 57/13	24 6 2013	Kai-Ma Hydraulics (Pty) Ltd	Hiring of refuse compactor. (5,7,10, 12, 14, 17, 19, 21 and 24 June 2013)	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 69,255.00
D/SM: 58/13	24 6 2013	Kai-Ma Hydraulics (Pty) Ltd	Hiring of refuse compactor. (19 and 21 June 2013)	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 13,680.00
<b>Total deviations for Engineering Services:</b>					<b>19</b>
<b>Total expenditure for deviations excluding rates approved - Engineering Services:</b>					<b>R 14,229,300.78</b>

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## 60. Deviations from, and ratifications of minor breaches of procurement process

In accordance with Paragraph 36 of Supply Chain Management Policy the certificate of emergencies per directorate are listed below:

Deviation Number	Date of Adjudication	Supplier	Short Description of Goods/ Services Procured	Reason for deviation	Contract/ Order Amount
<b>Financial Services</b>					
D/SM 17/13	2 10 2012	Knowledge Base Sales (Pty) Ltd	Facilitation of upgraded Allycad system training.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 5,472.00
D/SM 19/13	15 10 2012	The Valuator	Valuation of heritage assets: Library books.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 14,250.00
D/SM 21/13	18 10 2012	Payday Software Systems (Pty) Ltd	Procurement of services from Payday for the Bi-annual reconciliation and submission of IRP5 to SARS.	4.36(1)(a)(ii) Service available from single provider	R 4,356.40
D/SM 24/13	6 11 2012	Deloitte and Touche	Municipality VAT workshop.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 17,100.00
D/SM: 31/13	1 3 2013	ABSA	For the continuous rendering of banking services as provided by ABSA to Stellenbosch Municipality.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 1,050,000.00
D/SM: 47/13	24 4 2013	Aurecon	Stock take of Stellenbosch infrastructure assets.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 1,009,402.57
D/SM: 63/13	28 6 2013	AON South Africa (Pty) Ltd	Extension of insurance contract for a period of six months ending 30 September 2013.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 1,147,448.95
D/SM: 64/13	28 6 2013	Total South Africa (Pty) Ltd	Service provider to supply petrol and diesel for the shorter period of: actual date of commencement of the fleet management system or twelve months ending June 2014.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	Amount will depend on the actual usage of vehicles per department.
<b>Total deviations for Financial Services:</b>					<b>8</b>
<b>Total expenditure for deviations excluding rates approved - Financial Services:</b>					<b>R 3,248,029.92</b>

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## 60. Deviations from, and ratifications of minor breaches of procurement process

In accordance with Paragraph 36 of Supply Chain Management Policy the certificate of emergencies per directorate are listed below:

Deviation Number	Date of Adjudication	Supplier	Short Description of Goods/ Services Procured	Reason for deviation	Contract/ Order Amount
<b>Human Settlements and Property Management</b>					
D/SM: 28/13	4 1 2013	Jubilee PRT	Appointment of Jubilee PRT to assist in the following projects namely: i) access to basic services; ii) Langrug settlement; iii) Ekanini; iv) Jamestown and v) Drodyke. That the projects be rolled out as funding becomes available.	4.32.1 (c) Procurement of goods and services under contracts secured by other organs of state.	R 1,095,962.01
D/SM: 42/13	11 4 2013	Power Construction	Kayamandi emergency repairs to public amenities.	4.36(1)(a)(i) In an emergency	R 524,400.00
D/SM: 51/13	3 5 2013	Imagine Inc.	Artwork (statue) in front of town hall.	4.36.1(a)(iii)special artworks	R 506,250.00
D/SM: 56/13	10 6 2013	Victory Ticket 212 CC	Appointment of service provider for additional electrical repairs of Alma flats, Dorp Street.	4.36(1)(a)(i) In an emergency	R 5,715.39
<b>Total deviations for Human Settlements and Property Management:</b>					<b>4</b>
<b>Total expenditure for deviations for Human Settlements and Property Management:</b>					<b>R 2,132,327.40</b>
<b>Planning and Economic Development</b>					
D/SM: 62/13	27 6 2013	At Planning Town and Regional Consulting Services	Update the existing zoning maps and finalize the Integrated Zoning Scheme.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 21,717.00
<b>Total deviations for Planning and Economic Development:</b>					<b>1</b>
<b>Total expenditure for deviations excluding rates approved - Planning and Economic Development:</b>					<b>R 21,717.00</b>

# Stellenbosch Municipality

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## 60. Deviations from, and ratifications of minor breaches of procurement process

In accordance with Paragraph 36 of Supply Chain Management Policy the certificate of emergencies per directorate are listed below:

Deviation Number	Date of Adjudication	Supplier	Short Description of Goods/ Services Procured	Reason for deviation	Contract/ Order Amount
<b>Strategic and Corporate Services</b>					
D/SM 01/13	13 7 2012	Fairbridges Attorneys	Appointment of legal services to assist the speaker re enquiry of the public protector.	4.36(1)(a)(i) In an emergency	Rates approved
D/SM 02/13	20 7 2012	Mr Jan Coetzee	Extension for the appointment of Mr Jan Coetzee as interim competent person supervision of machinery in terms of the Occupational Health and Safety Act - Act 85 of 1993.	4.36(1)(a)(i) In an emergency	R 34,000.00
D/SM 4/13	30 7 2012	IMQS	The appointment of IMQS to provide training to users of the integrated Municipal infrastructure management system.	4.36(1)(a)(ii) Service available from single provider. 4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 34,200.00
D/SM 7/13	22 8 2012	Payday Software Systems (Pty) Ltd	Procurement of services from Payday on an on going basis.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 4,424.11
D/SM 9/13	4 9 2012	Xepa Consulting (Pty) Ltd	Appointment of a service provider for IT consulting services.	4.36(1)(a)(i) In an emergency	R 42,750.00
D/SM 11/13	13 9 2012	Storage Technology Services (Pty) Ltd	Appointment of service provider for data migration from current HP SAN to the new EMC SAN	4.36(1)(a)(i) In an emergency	R 31,920.00
D/SM 16/13	2 10 2012	Ignite Advisory Services	Procurement performance management system	4.36(1)(a)(ii) Service available from single provider	R 82,080.00
D/SM 22/13	24 10 2012	City of Cape Town	Facilitation of Fire Warden training.	Reg. 32 Procurement of goods or services under contracts secured by other organs of state.	R 15,200.00
D/SM: 26/13	5 12 2012	Northlink College	Service provider to facilitate pre-trade testing and trade test for plumbing.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 13,515.00
D/SM: 36/13	26 3 2013	SA Employment Law Services CC	Appointment of an external service provider to facilitate disciplinary hearings of councillors.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 54,000.00

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## 60. Deviations from, and ratifications of minor breaches of procurement process

In accordance with Paragraph 36 of Supply Chain Management Policy the certificate of emergencies per directorate are listed below:

Deviation Number	Date of Adjudication	Supplier	Short Description of Goods/ Services Procured	Reason for deviation	Contract/ Order Amount
D/SM: 50/13	26 4 2013	ODS Consultants	Strategic session for Mayco and Directors.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 28,500.00
D/SM: 54/13	27 5 2013	First Technology (Pty) Ltd	Purchase of the Council Chambers projector.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 43,380.42
D/SM: 59/13	24 6 2013	Avalon Systems	Support and manage the Municipality's free Wi-Fi network.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 33,630.00
D/SM: 60/13	24 6 2013	Deloitte Consulting (Pty) Ltd	T.A.S.K job evaluation workshop.	4.36.1(a)(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes	R 52,168.45
<b>Total deviations for Strategic and Corporate Services:</b>					<b>14</b>
<b>Total expenditure for deviations excluding rates approved - Strategic and Corporate Services:</b>					<b>R 469,767.98</b>
<b>Total deviations approved by the Accounting Officer for the financial year 2012/2013:</b>					<b>64</b>
<b>Total expenditure for deviations excluding rates approved:</b>					<b>R 25,000,930.25</b>

# Stellenbosch Municipality

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## Notes to the Annual Financial Statements

### 61. Certificate of Emergencies

In accordance with Paragraph 36 of Supply Chain Management Policy the certificate of emergencies per directorate are listed below:

Date of Adjudication	Supplier	Contract/ Order Amount	Short Description of Goods/ Services Procured	Reason for deviation
<b>Engineering Services</b>				
4 7 2012	GO2 Plant Hire	R 11,286.00	Hiring of Refuse Compactor	4.36.4 Certificate of Emergency
6 7 2012	JC Solutions	R 56,927.40	Hiring of plant and equipment at Stellenbosch Landfill site.	4.36.4 Certificate of Emergency
6 7 2012	DP Truck Hire	R 81,532.80	Collection of Municipal Waste from Franschoek and surrounding areas.	4.36.4 Certificate of Emergency
6 7 2012	DP Truck Hire	R 12,150.06	Hiring of Refuse Compactor	4.36.4 Certificate of Emergency
7 7 2012	Hydratech	R 61,560.00	Hiring of Refuse Compactor	4.36.4 Certificate of Emergency
9 7 2012	Emanti Management	R 4,002.54	Sample and Analyse Drinking water at 25 Omega Street, Rosendal, Stellenbosch	4.36.4 Certificate of Emergency
9 7 2012	Emanti Management	R 3,245.76	Sample and Analyse Drinking water at 07 School Street, Mooiwater, Stellenbosch	4.36.4 Certificate of Emergency
25 7 2012	Leading Edge	R 3,192.00	Emergency Work Blackheath Pump House	4.36.4 Certificate of Emergency
30 7 2012	Integral Laboratories (Pty) Ltd	R 12,722.40	Drinking Water Quality analysis for July (L10 samples).	4.36.4 Certificate of Emergency
30 7 2012	Emanti Management (Pty)Ltd	R 89,387.66	Drinking Water Quality Programme for July 2012.	4.36.4 Certificate of Emergency
7 8 2012	D P Truckhire	R 20,383.20	Collection of Municipal Waste from Franschoek and surrounding areas.	4.36.4 Certificate of Emergency
7 8 2012	D P Truckhire	R 2,918.40	Hiring of 5Ton truck - Collection Of Recyclables.	4.36.4 Certificate of Emergency
8 8 2012	Go2 Plant Hire Cc T/A Checker	R 33,345.00	Hiring of 19m <sup>3</sup> refuse compactor 31/07/2012 - 31/08/2012.	4.36.4 Certificate of Emergency
8 8 2012	LG TOW-IN CC.	R 3,904.50	Towing of truck from Klapmuts to Beltana (CL24247).	4.36.4 Certificate of Emergency
14 8 2012	JC Solutions	R 52,183.46	Hiring of plant and equipment at Stellenbosch landfill site.	4.36.4 Certificate of Emergency
14 8 2012	D P Truckhire	R 20,383.20	Door to door collection at Franschoek.	4.36.4 Certificate of Emergency
14 8 2012	D P Truckhire	R 26,282.02	Transport of containerised waste from Franschoek and Klapmuts.	4.36.4 Certificate of Emergency
14 8 2012	D P Truckhire	R 4,377.60	Hiring of 5 Ton tipper truck.	4.36.4 Certificate of Emergency
14 8 2012	Go2 Plant Hire Cc T/A Checker	R 26,676.00	Hiring of 19m refuse truck 06/08/2012-09/08/2012.	4.36.4 Certificate of Emergency
22 8 2012	D P Truckhire	R 40,766.40	Collection of Municipal waste from Franschoek 13/08/2012 - 24/08/2012/	4.36.4 Certificate of Emergency
27 8 2012	JC Solutions	R 112,668.82	Hiring of plant and equipment at Stellenbosch Landfill site.	4.36.4 Certificate of Emergency
7 9 2012	Bazamile Trading CC	R 68,620.00	Operation and maintenance of Communal Ablution Facilities at Kayamandi.	4.36.4 Certificate of Emergency
14 9 2012	Emanti Management (Pty)Ltd	R 44,693.83	Operation of the Drinking Water Quality Programme for August 2012.	4.36.4 Certificate of Emergency
19 9 2012	I. Bester	R 34,381.26	Palasade fence complete with galtes at Kayamandi High School Mini Substation.	4.36.4 Certificate of Emergency
28 9 2012	Bazamile Trading CC	R 68,620.00	Operations and maintenance of communal ablution facilities at Kayamandi informal settlement.	4.36.4 Certificate of Emergency
19 9 2012	RRR Civils CC	R 49,937.70	Emergency repair to collapsed sewer main in Everlasting Street, Welgevonden.	4.36.4 Certificate of Emergency
1 10 2012	RRR Civils CC	R 29,557.92	Water pipe repair work to Stellenbosch Municipal main building.	4.36.4 Certificate of Emergency
4 10 2012	Sanitech	R 58,995.00	Provision, Service and Maintenance of Chemical Toilets at Jamestown, Devon Valley WWTW, Stellenbosch and Klapmuts	4.36.4 Certificate of Emergency
8 10 2012	Protocor Twenty Two CC	R 9,148.50	Replacing Stolen Electrical Cables at Franshoek WWTW	4.36.4 Certificate of Emergency
8 10 2012	Abrahams Builders	R 8,640.00	Hiring of 5Ton tipper truck for the collection of recycling.	4.36.4 Certificate of Emergency
24 10 2012	Kai-Ma Hydraulics	R 86,184.00	Hiring of refuse compactor.	4.36.4 Certificate of Emergency
24 10 2012	CEM Construction	R 14,000.00	Hiring of 5Ton tipper truck for the collection of recycling.	4.36.4 Certificate of Emergency
5 11 2013	Exeo Construction	R 225,911.06	Repair of bulk water main in R44 and connection of Bell Street.	4.36.4 Certificate of Emergency
1 1 2013	Exeo Construction	R 83,099.16	Repair to collapsed main sewer in Merriman Street, Stellenbosch.	4.36.4 Certificate of Emergency
2 1 2013	G.M Waste	R 40,000.00	Supply of containers for the disposal of waste at Stellenbosch landfill site.	4.36.4 Certificate of Emergency

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Annual Financial Statements

### 61. Certificate of Emergencies

In accordance with Paragraph 36 of Supply Chain Management Policy the certificate of emergencies per directorate are listed below:

Date of Adjudication	Supplier	Contract/ Order Amount	Short Description of Goods/ Services Procured	Reason for deviation
28 1 2013	Kai-ma Hydraulics	R 146,034.00	Collection of Municipal waste from Franschoek and surrounding areas. (01 Dec.2012 to 31 Dec.2012)	4.36.4 Certificate of Emergency
28 1 2013	Kai-ma Hydraulics	R 67,716.00	Hiring of refuse compactor.	4.36.4 Certificate of Emergency
28 1 2013	Yulston's Transport	R 46,213.75	Hiring of 2x tipper trucks.	4.36.4 Certificate of Emergency
28 1 2013	Abrahams Builders	R 38,400.00	Hiring of 5 ton tipper truck.	4.36.4 Certificate of Emergency
29 1 2013	G.M Waste	R 56,000.00	Security services at Stellenbosch landfill site. (27 Dec.2012 - 23 Jan. 2013)	4.36.4 Certificate of Emergency
28 1 2013	DP Truck Hire	R 25,194.00	Collection of Municipal Waste from Franschoek and surrounding areas.	4.36.4 Certificate of Emergency
28 2 2013	GO2 Plant Hire	R 66,690.00	Hiring of refuse compactor.	4.36.4 Certificate of Emergency
7 3 2013	Integral Laboratories (Pty) Ltd	R 15,416.68	Drinking water quality analysis for March 2013.	4.36.4 Certificate of Emergency
8 3 2013	Abrahams Builders	R 61,200.00	Hiring of tipper truck for recycling.	4.36.4 Certificate of Emergency
8 3 2013	Kai-ma Hydraulics	R 90,858.00	Door to door collection in Franschoek (12 Nov - 30 Nov 2013).	4.36.4 Certificate of Emergency
28 3 2013	Sanitech Toilet Hire	R 34,200.00	Hire of 50 Chemical units (4 weeks).	4.36.4 Certificate of Emergency
28 3 2013	Three Go Konstruksie	R 57,743.00	Repair to damaged, collapsed reservoir roof Kylemore no. 2.	4.36.4 Certificate of Emergency
25 4 2013	RRR Civils CC	R 109,790.80	Emergency work at Oude Molan and Distillery Road.	4.36.4 Certificate of Emergency
9 5 2013	Reinhausen South Africa	R 13,919.00	Appointment of a contractor to certify oil samples.	4.36.4 Certificate of Emergency
31 5 2013	Super Rent	R 124,146.00	Lease of vehicles for period 03 June 2013 until 31 July 2013.	4.36.4 Certificate of Emergency
13 5 2013	D.P Truckhire	R 25,194.00	Door to door collection 6-10 May 2013.	4.36.4 Certificate of Emergency
19 5 2013	Kai-ma Hydraulics	R 15,390.00	Hire of refuse compactor.	4.36.4 Certificate of Emergency
30 5 2013	Oscar Warren Meyer	R 4,400.00	Vandalism at Currie substation, repair the ceiling.	4.36.4 Certificate of Emergency
24 6 2013	Ian Dicking	R 12,156.96	Hiring of 150mm portable diesel driven water pump at Paradyskloof Water Treatment Plant.	4.36.4 Certificate of Emergency
4 6 2013	I Bester	R 14,405.42	Vandalism at Currie substation, replace wooden door with a steel door.	4.36.4 Certificate of Emergency
25 6 2013	L H Marthinussen	R 154,923.88	Markotter TX NO. 1 - STRIP & QUOTE	4.36.4 Certificate of Emergency
	Eyabantu Professional Service	R 17,521.80		4.36.4 Certificate of Emergency
29 6 2013	Kai-ma Hydraulics	R 15,390.00	Hiring of refuse compactor (CL 24247)	4.36.4 Certificate of Emergency
<b>Total Emergency certificates for Engineering Services:</b>		<b>57</b>		
<b>Total Value amount:</b>		<b>R 2,714,586.94</b>		

### Community and Protection Services

24 7 2012	Sure Stellenbosch Travel	R 3,255.00	Emergency accomodation for councillors.	4.36.4 Certificate of Emergency
25 7 2012	Sure Stellenbosch Travel	R 28,339.10	Emergency accomodation for councillors.	4.36.4 Certificate of Emergency
3 8 2012	Franschoek Plant Hire	R 615.60	Hiring of digger loader to dig grave at Franschoek cemetry.	4.36.4 Certificate of Emergency
11 9 2012	Rhotech	R 2,964.00	Repair and ugrade of licensing alarm system	4.36.4 Certificate of Emergency
11 9 2012	Rhotech	R 5,643.00	Installation of alarm system at Dorp Street offices.	4.36.4 Certificate of Emergency
11 9 2012	Rhotech	R 2,850.00	Installation of alarm system at Techno Park pump station.	4.36.4 Certificate of Emergency
20 9 2012	Siyazama Painting & Cleaning C	R 4,500.00	Fire and flood kits for Informal structures in various informal areas in the Stellenbosch region.	4.36.4 Certificate of Emergency
11 10 2012	Voijavu Voicelogger SA	R 28,009.80	Emergency procurement of 4 port VOIP interface with 4 soft phone licenses	4.36.4 Certificate of Emergency
5 11 2012	Fire Raiders Cape	R 9,364.38	Recovery Towing, remove and replace 2 rear brake boosters.	4.36.4 Certificate of Emergency
2 12 2012	Redhills Electronic	R 13,007.40	Emergency procurement to CCTV radio network and cabling	4.36.4 Certificate of Emergency
4 12 2012	Thysonic Systems	R 10,498.26	Emergency procurement to Access control system	4.36.4 Certificate of Emergency
18 12 2012	QCK Lezmin 4366 t/a Future Trees	R 6,840.00	Due to rogue winds many trees where uprooted; Tree feeling and safeguarding of environment behind 31 Rhode Street, Cloetessville.	4.36.4 Certificate of Emergency

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Annual Financial Statements

### 61. Certificate of Emergencies

In accordance with Paragraph 36 of Supply Chain Management Policy the certificate of emergencies per directorate are listed below:

Date of Adjudication	Supplier	Contract/ Order Amount	Short Description of Goods/ Services Procured	Reason for deviation
1 2 2013	Voijavu Voicelogger SA (Pty)Ltd	R 3,334.50	Supply and installation of four (4) port voijavu and four (4) port analogue standard logger (labour 19 January 2013).	4.36.4 Certificate of Emergency
18 2 2013	African Compass Trading 800 CC	R 4,482.00	Security service at Cloetesville swimming pool.	4.36.4 Certificate of Emergency
18 2 2013	Rhotech	R 8,447.40	Install intrusion detection system at Traffic.	4.36.4 Certificate of Emergency
28 1 2013	Remote Entry Systems	R 6,719.99	Re-install impro access control software.	4.36.4 Certificate of Emergency
12 3 2013	African Compass Trading 800 CC	R 80,369.50	Security services at various Municipal sites.	4.36.4 Certificate of Emergency
	Roman Security	R 64,780.00		
	Masiqhamo Security Trading 1533 CC	R 15,960.00		
	Maqeba Investment Enterprise	R 8,820.00		
15 3 2013	Maqeba Investment Enterprise	R 30,030.00	Security service at Zone 0, Kayamandi.	4.36.4 Certificate of Emergency
26 3 2013	Stellenbosch Cash and Carry	R 307.96	Midi carrier vags (250) for food parcels.	4.36.4 Certificate of Emergency
22 3 2013	Zebro's Stellenbosch	R 1,830.00	Supply of emergency meals to staff assisting in Kayamandi with disaster management operation.	4.36.4 Certificate of Emergency
22 3 2013	BP Merriman (Pick 'n Pay express)	R 6,432.41	Supply of emergency meals to staff assisting in Kayamandi with disaster management operation.	4.36.4 Certificate of Emergency
25 3 2013	BP Merriman (Pick 'n Pay express)	R 8,098.34	Supply of emergency meals to staff assisting in Kayamandi with disaster management operation.	4.36.4 Certificate of Emergency
25 3 2013	Zebro's Stellenbosch	R 3,839.00	Supply of emergency meals to staff assisting in Kayamandi with disaster management operation.	4.36.4 Certificate of Emergency
5 4 2013	Zebro's Stellenbosch	R 1,942.20	Supply of emergency meals to staff assisting in Kayamandi with disaster management operation.	4.36.4 Certificate of Emergency
5 4 2013	BP Merriman (Pick 'n Pay express)	R 7,160.16	Supply of emergency meals to staff assisting in Kayamandi with disaster management operation.	4.36.4 Certificate of Emergency
5 4 2013	African Compass Trading 800 CC	R 28,884.00	Security at Cloetesville sports 22 - 31 March 2013.	4.36.4 Certificate of Emergency
8 4 2013	African Compass Trading 800 CC	R 146,721.50	Security services at various Municipal sites.	4.36.4 Certificate of Emergency
15 4 2013	Camel Rock Trading 539 CC	R 42,852.60	Security services at various Municipal sites.	4.36.4 Certificate of Emergency
17 4 2013	Rhotech	R 2,850.00	Installation of outdoor passive, De Witt house back entrance.	4.36.4 Certificate of Emergency
		R 4,902.00	Installation of alarm system at Planning and Development 1st floor.	4.36.4 Certificate of Emergency
		R 5,130.00	Installation of alarm system at Ward Councillors offices on the 2nd floor.	4.36.4 Certificate of Emergency
18 4 2013	Genadendal Jackies Bazaar	R 75,989.21	Transport of containerised waste from Klappmuts.	4.36.4 Certificate of Emergency
18 4 2013	D.P Truckhire	R 25,194.00	Collection of Municipal waste from Franschhoek and surrounding areas. (18-22 Mar 2013)	4.36.4 Certificate of Emergency
26 4 2013	Rhotech	R 9,633.00	Installation of alarm system at Jan Marais Eco Centre.	4.36.4 Certificate of Emergency
27 4 2013	Ilizwe Armed Security	R 5,359.00	Security service from the evening of 17 April until 30 April 2013.	4.36.4 Certificate of Emergency
27 4 2013	Thysonic Systems	R 26,130.00	Supply and install biometric system CFO doors x 2.	4.36.4 Certificate of Emergency
16 5 2013	Redhills Electronics	R 51,990.84	Purchase and install UPS for control room.	4.36.4 Certificate of Emergency
22 5 2013	Fire Raiders Cape (Pty) Ltd	R 48,807.52	Major pump service and plumbing repairs - CL 50544 .	4.36.4 Certificate of Emergency
22 5 2013	Thysonic Systems	R 29,095.00	Supply and installation of visitor management system.	4.36.4 Certificate of Emergency
31 5 2013	Maqeba Investment Enterprise	R 20,790.00	Watergang fence 29-31 May 2013; 1-30 June 2013	4.36.4 Certificate of Emergency
6 6 2013	Rhotech	R 83,998.00	Upgrade of the alarm base station in the law enforcement control room.	4.36.4 Certificate of Emergency
6 6 2013	Rhotech	R 2,508.00	Alarm system at Klappmuts ward office.	4.36.4 Certificate of Emergency
<b>Total Emergency certificates for Community and</b>		<b>40</b>		
<b>Total Value amount:</b>		<b>R 979,274.67</b>		

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Annual Financial Statements

### 61. Certificate of Emergencies

In accordance with Paragraph 36 of Supply Chain Management Policy the certificate of emergencies per directorate are listed below:

Date of Adjudication	Supplier	Contract/ Order Amount	Short Description of Goods/ Services Procured	Reason for deviation
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#### Human Settlement and Property Management

M	7	5	2013	Mr JJ Jones	R	15,380.00	Repairs of blocket toilets at Lavanda Flats.	4.36.4 Certificate of Emergency
M	11	5	2013	Koelpark Electrical CC	R	15,000.00	Electrical work at the Traffic department.	4.36.4 Certificate of Emergency
M	29	5	2013	John Wenn	R	3,000.00	Repairs of broken toilets at Jacaranda flats.	4.36.4 Certificate of Emergency
M	28	5	2013	I.J.W Plumbing	R	14,840.00	Repair burst waterpipe at Van Der Stel sportsground.	4.36.4 Certificate of Emergency
M	20	5	2013	Hine Tiling and Plumbing	R	2,665.00	Detect and repair leakages.	4.36.4 Certificate of Emergency
M	18	6	2013	John Wenn	R	8,700.00	Removal and installation of burst hot water cylinder at Reservoir Street No 2.	4.36.4 Certificate of Emergency
M	21	6	2013	Koelpark Electrical CC	R	12,135.00	Dedicated circuit for E-natis system at the Traffic department.	4.36.4 Certificate of Emergency
M	<b>Total Emergency certificates for Human Settlement and Property Management:</b>					<b>7</b>		
	<b>Total Value amount:</b>				<b>R</b>	<b>71,720.00</b>		

#### Planning and Economic Development

	8	10	2012	MC Flooring	R	31,600.00	Replacement of diagonals carpet tiles.	4.36.4 Certificate of Emergency
	3	4	2013	John Martin Photo Studio	R	15,000.00	ID photos fo Kayamandi fire victims.	4.36.4 Certificate of Emergency
	<b>Total Emergency certificates for Strategic and Corporate Services:</b>					<b>2</b>		
	<b>Total Value amount:</b>				<b>R</b>	<b>46,600.00</b>		

#### Strategic and Corporate Services

	7	3	2013	Datacentrix	R	3,990.00	Emergency legato back-up problem.	4.36.4 Certificate of Emergency
	18	3	2013	Datacentrix	R	9,120.00	Emergency tape library temp replacement.	4.36.4 Certificate of Emergency
					R	4,560.00	Once off installation and configuration	
	25	3	2013	Teeja's Bed and Breakfast	R	1,100.00	Accomodation for two CDW's from Province.	4.36.4 Certificate of Emergency
	<b>Total Emergency certificates for Strategic and Corporate Services:</b>					<b>3</b>		
	<b>Total Value amount:</b>				<b>R</b>	<b>18,770.00</b>		
	<b>Total Emergency Certificates for the 2012/2013 Financial year:</b>					<b>109</b>		
	<b>Total Value amount for Emergency Certificates for the 2012/2013 Financial year:</b>				<b>R</b>	<b>3,830,951.61</b>		

**Stellenbosch Municipality**

Financial Statements for the year ended 30 June 2013

**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
253696	2012/07/03	Media 24	PLACING OF AD IN THE PAARL POST. BURGER AND EIKESTADNUUS FOR THE PUBLIC PARTICIPATION FOR THE IZS	SCM Policy 4.10.1(c)(i) Media House Exception	R 31,495.43
253701	2012/07/03	Independent Newspaper	PUBLIC PARTICIPATION PROCESS FOR THE ITZ (P15/2)	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,149.63
253727	2012/07/05	Juta and Comp.	SA LAW REPORTS. PROVINCIAL LEGISLATION AND STATUTES REGULATIONS	SCM Policy 4.10.1(c) - Only 2 Suppliers provide the specific books	R 26,446.01
253730	2012/07/05	Cape Times	B/SM 3/13 ADVERT FOR PROTECTION CLOTHING (CAPE TIMES)	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,371.39
253772	2012/07/10	Hydratech	STRIP & QUOTE CL 47337 MANUFACTURE SWEEPER BRUSH SHAFT WITH KEYWAY	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,226.02
253831	2012/07/11	Boudel Motors	60000KM DIENS:SEAL RING - CL46779.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,390.46
253845	2012/07/11	Media 24	ADVERT: B/SM 5 CLEANING SERVICES & B/SM 6 LANDSCAPING SERVICES	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,766.72
253887	2012/07/12	Alco Enterprises	STRIP & QUOTE:REPAIRS TO GENERATOR F/HOEK.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 13,786.59
253900	2012/07/12	W.P Hydraulics	STRIP & QUOTE ON PACKER CYLINDER R/H CL 26685	SCM Policy 4.10.1(c)(ii) Strip & quote	R 17,221.83
253946	2012/07/13	Media 24	RAMADAN ADVERT 2012	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,124.06
253947	2012/07/13	Winelands Echo	RAMADAN ADVERT 2012	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,846.40
253976	2012/07/16	Swey Design	ADVERTISEMENT IN RIVIERNUUS - JULY EDITION.	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,600.00
253991	2012/07/16	Specialist System Engineering	REPAIR SERVER @ STB W.W.T.W (STRIP & QUOTE)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,302.80
253993	2012/07/16	Swey Design	DESIGN & LAYOUT OF POSTER. PRINTING OF POSTERS	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,875.00
254096	2012/07/17	Cape Subscriptions	ANNUAL SUBSCRIPTION RENEWAL 01/07/12-30/6/2012 ARGUS M-F	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,834.92
254130	2012/07/18	Media 24	ADVERT:-NOTICE P14/12:SUBDIV.+REZONING STB.PTN 4 OF FARM N81	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,625.00
254131	2012/07/18	Media 24	ADVERT:-NOTICE P16/12-REZONING + DEPARTURE ERF 15804.STB.	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,625.00
254139	2012/07/18	Media 24	ADVERTENSIE VIR B/SM 7/13:DWQ ANALYSIS FOR STELLENBOSCH MUNICIPALITY.	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,671.70
254142	2012/07/18	Media 24	B/SM 4/13 ADVERTISEMENT JOB EVALUATION (DIE BURGER)	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,766.72
254143	2012/07/18	Media 24	ADVERT:- B/SM 8/13 - DRINKING WATER QAULITY MAN. PROG.FOR STB. MUN	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,766.72
254144	2012/07/18	Independent Newspaper	B/SM 4/13 ADVERTISEMENT JOB EVALUATION TENDER	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,958.98
254145	2012/07/19	Media 24	ADVERT B/SM 7/13 DRINKING WATER QUALITY ANALYSIS FOR STB MUN	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,766.72
254161	2012/07/19	Schafer Media	ADVERT:- GRANT IN AID	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,479.50
254162	2012/07/19	Media 24	ADVERT:- EIKESTADNUUS - GRANT IN AID	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,472.80
254163	2012/07/19	Rustenburg Auto	STRIP & QUOTE CL 17442 REMOVE CYLINDERHEAD TO BE OVERHAUL + RING BEARING	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,600.00
254174	2012/07/19	Barloworld Toyota	STRIP & QUOTE AGENT ON CL39234 200000KM	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,204.66
254262	2012/07/20	Headzone	STRIP & QUOTE:- CL 10774 -REMOVE. OVERHAUL OF ENGINE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 53,762.40
254264	2012/07/20	Mette's Autolec	STRIP & QUOTE:-ON STARTING AS PER QUOTE (CL 46546)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,389.92
254313	2012/07/23	Ann Mitt Financial Services	FQ 16/13 SUPPLY AND DELIVERY OF ONE 4 X 2 (HALVE) TON BAKKIE	Formal Quotation Process. Only 2 bids received	R 116,485.96
254539	2012/07/26	Shine The Way	FQ 3/12:- HIRING OF DIGGER LOADER TO DIG GRAVES @ J/TOWN BURIAL PARK	Formal Quotation Process. Only 1 bid received.	R 15,960.00
254579	2012/07/27	Media 24	PLACING OF DATABASE ADVERT: EIKESTAD & GAZETTE	SCM Policy 4.10.1(c)(i) Media House Exception	R 10,310.16
254585	2012/07/30	Blackheath Auto	STRIP & QUOTE:- CL 26685- ON ELECT AS PER QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,702.85
254603	2012/07/30	Hydrenco	STRIP & QUOTE:- CL 37160 (HYD LEAKS AS PER QUOTE:- DOC.NO.6839)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,628.30
254655	2012/07/31	Hidrotech	STRIP & QUOTE OF KSB PUMP MODEL WKLN 50-5 S/N 29189.431/1 FOR KYLEMORE PUMP STATION NO.2	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,085.76
<b>Total for July 2013</b>					<b>R 404,700.41</b>

255366	15/08/2012	Metsi Chem Ikapa (PTY) LTD	FQ 9/13:- SUPPLY & DELIVERY OF 70KG CHLORINE GAS CYLINDERS	FQ SM 9/13. Formal bidding process. Only 2 bids received.	R 198,223.20
256110	31/08/2012	Media24 Beperk (Advertensie)	PLACING OF ADVERT:- EIKESTAD NUUS :- SPORTS PLAN W/SHOP	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,040.38
255049	10/08/2012	Independent Newspapers (PTY)	BID 9/13 SALE OF TIMBER	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,889.76
255402	16/08/2012	Independent Newspapers (PTY)	B/SM 10/13:- SUPPLY AND DELIVER VARIOUS VEHICLES	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,130.58
256043	30/08/2012	Media24 Beperk (Advertensie)	B/SM 14/13 SUPPLY & DELIVER INDUSTRIAL 19M3 REFUSE COMPACTOR (ADVERT FOR DIE BURGER)	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,228.62
256047	30/08/2012	Independent Newspapers (PTY)	B/SM 14/13 SUPPLY & DELIVER ONE INDUSTRIAL 19M3 REFUSE COMPACTOR	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,371.39
255403	16/08/2012	Media24 Beperk (Advertensie)	B/SM 10/13 AANKOOP VAN VOERTUIG	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,766.72
255298	15/08/2012	Winelands Echo	EID MUBARAK ADVERT: 10 X 8	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,846.40
255215	14/08/2012	Media24 Beperk (Advertensie)	EID ADVERT	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,124.06
255653	21/08/2012	Media24 Beperk (Advertensie)	FULL COLOR ADVERT 20CM X 12.9CM: EID MUBARAK (17/8/2012)	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,124.06
255321	15/08/2012	Media24 Beperk (Advertensie)	ADVERT:EIKESTADNUUS-NOTICE P18/12:REZONING.PTN 12 OF FARM 81 STB	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,010.40
256035	30/08/2012	Media24 Beperk (Advertensie)	TEMP DEPART.PTN.5 OF FARM.27 STELLENBOSCH ENG+AFR	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,010.40
255316	15/08/2012	Media24 Beperk (Advertensie)	EIKESTADNUUS NOTICE P17/12 (AFR+ENG) REZONING + TEMPORARY DEPARTURE FARM NO.1356 STB	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,395.80
254734	01/08/2012	Media24 Beperk (Advertensie)	ADVERT:-CAREER TIMES :- SNR ACCOUNTANT	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,781.20

**Stellenbosch Municipality**

Financial Statements for the year ended 30 June 2013

**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
254744	02/08/2012	Media24 Beperk (Advertensie)	MANAGER: HR : : PLACEMENT 4 AUGUST 2012	SCM Policy 4.10.1(c)(i) Media House Exception	R 7,542.06
254745	02/08/2012	Independent Newspapers (PTY)	MANAGER HR: PLACEMENT 3 AUGUST 2012 9(EIKESTADNUUS)	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,671.75
254735	01/08/2012	Independent Newspapers (PTY)	ADVERT:- EIKESTAD NUUS:- SNR ACCOUNTANT	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,881.24
255579	20/08/2012	Winelands Echo	ADVERT:- BOOMPLANT WEEK (1/2 BLAD VOLKLEUR) 24 +31AUG 2012	SCM Policy 4.10.1(c)(i) Media House Exception	R 9,000.00
255685	22/08/2012	Media24 Beperk (Advertensie)	EIKESTADNUUS FOR 20X8 BLACK AND WHITE HALF PAGE FOR 24 AUGUST	SCM Policy 4.10.1(c)(i) Media House Exception	R 10,609.93
254746	02/08/2012	Independent Newspapers (PTY)	MANAGER: HR : PLACEMENT 6 AUGUST 2012	SCM Policy 4.10.1(c)(i) Media House Exception	R 16,941.93
254869	06/08/2012	Donford Motors	SERVICE CL 2	SCM Policy 4.10.1(c) - Agents/Dealers only.	R 3,075.36
254870	06/08/2012	Trisave-Hamada (PTY) LTD	REPLACE DRIVER OF MULLER MANTINI STYPLER	SCM Policy 4.10.1(c) - Sole provider	R 2,969.70
255216	14/08/2012	Associated Automotive Dist	NISSA UD60 'B' SERVICE: CL 32007 STRIP+QUOTE FLOW SWITCHES @W/HOEK	SCM Policy 4.10.1(c) - Agents/Dealers only.	R 4,626.87
255256	14/08/2012	Specialist System Engineering	PUMPSTATION	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,769.76
255350	15/08/2012	ARGO Publications CC	AANKOOP VAN TYDSKRIFTE VISI	SCM Policy 4.10.1(c) - Sole provider	R 5,987.20
255441	17/08/2012	University Of Cape Town	PLACING DESIGN CENTRAL TO URBAN DECISION MAKING	SCM Policy 4.10.1(c) - Sole provider	R 5,200.00
255546	20/08/2012	Trisave-Hamada (PTY) LTD	PARTS AND SERVICE OF MULLER MARTINI - STAPELER	SCM Policy 4.10.1(c) - Sole provider	R 11,126.97
255727	22/08/2012	TMS Hasler	LOADING OF FRANKING MACHINE AS PER QUOTE	SCM Policy 4.10.1(c) - Sole provider	R 31,680.00
255819	24/08/2012	Specialist System Engineering	REPAIR EQUIPMENT AT IDAS VALLEY DAM2	SCM Policy 4.10.1(c) - Sole provider	R 12,939.00
255461	18/08/2012	Supreme Motor's (L.E.D. Motors	STRIP & QUOTE: SERVICE CHECK BRAKES - CL38995.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,246.73
254809	02/08/2012	Supreme Motor's (L.E.D. Motors	REPLACE WIPER MOTOR.REPAIR DIESEL LEAK	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,312.27
254800	02/08/2012	Silverton Radiators	STRIP & QUOTE CL 17481 CLEAN & REPAIR RADIATOR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,348.40
255623	20/08/2012	Supreme Motor's (L.E.D. Motors	STRIP & QUOTE:- VEHICLE HAS ELECTRICAL PROBLEMS (CJ 75780)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,378.47
254712	01/08/2012	GM Service Center CC	CLUTCH KIT. SKIM FLYWHEEL. PILOT BEARING. CONTROL BUSHES. LABOUR: STRIP & QUOTE: CJ 17091	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,454.51
255043	08/08/2012	Supreme Motor's (L.E.D. Motors	STRIP+QUOTE BRAKES CL59250.ADJ.H/BRAKE.LIGHTS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,555.24
256045	30/08/2012	B&C Auto	STRIP & QUOTE: MAJOR SERVICE - CL43491.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,574.12
255061	10/08/2012	Adenco Construction (PTY) LTD	STRIP & QUOTE CABLE LOCATION HUG SUB	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,072.30
255017	08/08/2012	W.P Hydraulics T/A Hydratech	STRIP & QUOTE:- ON REAR BUMPER AS PER QUOTE (CL 52277)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,078.00
255695	22/08/2012	Supreme Motor's (L.E.D. Motors	RUBBER+METAL SLEEVE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,104.63
254763	02/08/2012	Supreme Motor's (L.E.D. Motors	CM10 TIPPER TRUCK	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,662.91
255001	08/08/2012	SA Propshaft Services (PTY) LT	STRIP+QUOTE ON P/SHAFT CL24247	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,697.45
255230	14/08/2012	Blackheath Auto Electric	INSERT.LABOUR+CONS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,905.59
255116	10/08/2012	Mihon HVAC	STRP+QUOTE ON FALLING AIRCONS @C/VILLE LIBRARY	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,953.52
255044	08/08/2012	Omega Brake & Clutch Marketin	CJ75780 NEW CLUTCH MASTER CYL STRIP+QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,378.36
255692	22/08/2012	Supreme Motor's (L.E.D. Motors	STRIP & QUOTE MAJOR SERVICE LEYLAND CRANE TRUCK CL 42362	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,540.80
255059	10/08/2012	Adenco Construction (PTY) LTD	STRIP & QUOTE CABLE FAULT FINDING ROLBAL BAAN	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,608.45
255229	14/08/2012	Cape Brake Engineering CC	STRIP+QUOTE BRAKES.CL40824	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,998.90
254842	03/08/2012	W.P Hydraulics T/A Hydratech	AS PER QUOTE +LABOUR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,971.89
255914	27/08/2012	Fire Raiders Cape	STRIP+QUOTE CL52641 ON GEARBOX GEAR SELECTION	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,532.84
255583	20/08/2012	Supreme Motor's (L.E.D. Motors	TIPPER	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,993.90
254988	08/08/2012	Johann Pepler Alarms	STATION AS PER QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,761.41
255664	21/08/2012	Supreme Motor's (L.E.D. Motors	STRIP+QUOTE CL42236 AS PER QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,598.15
255952	28/08/2012	Supreme Motor's (L.E.D. Motors	STRIP & QUOTE REPLACE REAR HINGE PINS + BUSHES CL 56252	SCM Policy 4.10.1(c)(ii) Strip & quote	R 9,997.23
254976	08/08/2012	Megan's Construction Equipmen	SEAT+HYDRAULIC O/LEAK PUMP	SCM Policy 4.10.1(c)(ii) Strip & quote	R 10,100.00
255269	14/08/2012	Supreme Motor's (L.E.D. Motors	CHERRY PICKER TRUCK & MAINTENANCE CL 21210 KM	SCM Policy 4.10.1(c)(ii) Strip & quote	R 10,146.17
255694	22/08/2012	Supreme Motor's (L.E.D. Motors	FILTER.BUMPER.PRESS.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 10,699.47
255055	10/08/2012	Eikestad Paneelkloppers	FRONT DOOR + STRAP CL 30746	SCM Policy 4.10.1(c)(ii) Strip & quote	R 10,739.97
254741	01/08/2012	Gearbox Repair Centre	STRIP & QUOTE:- CL 52277 (CLUTCH AS PER QUOTE)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 13,790.01
255680	22/08/2012	Power Transformers (PTY) LTD	STRIP & QUOTE SERVICE & REPAIR M/S BOKOMO	SCM Policy 4.10.1(c)(ii) Strip & quote	R 14,307.00
256022	29/08/2012	Supreme Motor's (L.E.D. Motors	STRIP & QUOTE REPLACE HYDRAULIC OIL CL 15037 .	SCM Policy 4.10.1(c)(ii) Strip & quote	R 14,862.75
254852	03/08/2012	De Kock & Cronje CC	REPLACE CYLINDER SEAL	SCM Policy 4.10.1(c)(ii) Strip & quote	R 15,564.42
255463	18/08/2012	Megan's Construction Equipmen	BREAKERS + TESTING	SCM Policy 4.10.1(c)(ii) Strip & quote	R 15,564.42
255382	15/08/2012	Flotron Instrumentation Services	STRIP & QUOTE: REPLACE OR OVERHAUL FUEL PUMP & 4 INJECTORS -CJ37274.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 18,000.00
255678	22/08/2012	Power Transformers (PTY) LTD	STRIP+QUOTE REPAIRS & SERV.TO FLOWMETERS @P/BERG	SCM Policy 4.10.1(c)(ii) Strip & quote	R 19,465.50
255679	22/08/2012	Power Transformers (PTY) LTD	STRIP & QUOTE SERVICE & REPAIR M/S NORTH END	SCM Policy 4.10.1(c)(ii) Strip & quote	R 21,375.00
255610	20/08/2012	Omega Brake & Clutch Marketin	STRIP & QUOTE SERVICE & REPAIR M/S ELBERTHA	SCM Policy 4.10.1(c)(ii) Strip & quote	R 22,515.00
255238	14/08/2012	Saayman Spring Works	STRIP & QUOTE CL 30889 BRAKES AS PER QUOTE 43034	SCM Policy 4.10.1(c)(ii) Strip & quote	R 38,442.83
			COMPLETE BRAKE OVER HAUL	SCM Policy 4.10.1(c)(ii) Strip & quote	R 38,442.83
			STRIP & QUOTE AS PER ATTACHED QUOTATION: CL 22542	SCM Policy 4.10.1(c)(ii) Strip & quote	R 49,977.44
<b>Total for August 2013</b>					<b>R 769,676.37</b>
257320	2012/09/27	Mpact	CONTAINER TO STB MUNIC	Formal Quotation. Only 1 bid received.	R 60,000.00
256128	2012/09/01	Argo Publications	BURGER: MON - SAT (12 MNTHS)	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,377.10
256134	2012/09/03	Lithotech	ENVELOPES PRINTED	Only 2 offers received by closing date	R 10,331.25
256146	2012/09/03	Spectrum	STRIP+QUOTE REPAIR+TEST SCADA SYSTEM	SCM Policy 4.10.1(c)(ii) Strip & quote	R 12,106.80
256147	2012/09/03	Country Building Supplies	ALARMS+S/GEAR AS PER QUOTE	Only 2 offers received by closing date	R 3,887.00
256150	2012/09/03	Supreme Motors	BROOMS - SOFT (GB6)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 26,045.01
256151	2012/09/03	Safety Mecca	STRIP+QUOTE CL49814 AS PER QUOTE	Only 2 offers received by closing date	R 10,464.97
256155	2012/09/03	Quint Meyer	ORANGE CONTI OVERALLS SZ.46	Only 2 offers received by closing date	R 9,550.00
256165	2012/09/03	Eikestad Brake & clutch	ELECTRICAL REPAIRS & MAINTENANCE.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,240.00
256191	2012/09/03	Country Building Supplies	STRIP & QUOTE CL 16554	Only 2 offers received by closing date	R 16,689.60
256192	2012/09/03	Country Building Supplies	TILES 2MM DUSTY SANDS 2561 (TAN)	Only 2 offers received by closing date	R 16,689.60
			TILES 2MM 2524 (RED)	Only 2 offers received by closing date	R 16,689.60

**Stellenbosch Municipality**

Financial Statements for the year ended 30 June 2013

**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
256196	2012/09/04	City Cranes	REPAIRS TO CRANE ON CL 35541: (REF REQ. NO 241274 - STRIP & QUOTE)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 11,720.34
256218	2012/09/04	NAS Polymer	POLYMER CONCRETE COV.TYPE (C/V1 9D) SIZE 660 X 510	Only 1 offer received by closing date	R 6,642.32
256225	2012/09/04	S. Dreyer	PLANT VAN BOME IN GROTER STELLENBOSCH	Only 2 offers received by closing date	R 12,169.50
256226	2012/09/04	Paving Expert	HERSTEL VAN PLAVEISEL & INSIT VAN BIO BARRIER SOOS PER KWOTASIE	Only 1 offer received by closing date	R 6,450.00
256227	2012/09/04	Media 24 (Eikestad nuus)	ADVERTENSIE: EIKESTAD NUUS & GAZETTE	SCM Policy 4.10.1(c)(i) Media House Exception	R 10,882.00
256241	2012/09/05	Xcell Environmental Serv.	GENERAL PEST SPRAY @MONTE CHRISTO FLATS-COCROACHES.FLEAS.B/BUGS	Only 2 offers received by closing date	R 2,359.80
256284	2012/09/05	Udumo Civils	REPAIRS & MAINTENANCE OF BELTANA DEPOT SECURITY BLDG.	Only 1 offer received by closing date	R 9,200.00
256285	2012/09/05	Rustenburg Auto Repairs	STRIP & QUOTE : CL 28468	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,260.00
256292	2012/09/06	Omega Brake & Clutch	STRIP & QUOTE: REPAIRS FOR BRAKES: CL 18446	SCM Policy 4.10.1(c)(ii) Strip & quote	R 13,667.12
256296	2012/09/06	Independent Newspaper	FQ/SM 70/13 UPGRADE OF UNEMPLOYMENT DATABASE	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,371.39
256310	2012/09/06	Independent Newspaper	B/SM 17/13: BANKING TENDER ADVERT.	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,043.80
256321	2012/09/06	Introstat	PAPER BOND A4 WHITE 80 GRAM	Only 1 offer received by closing date	R 25,900.80
256345	2012/09/06	Media 24 (Die Burger)	ADVERT:-DIE BURGER B/SM 17/13:- BANKING SERVICES	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,228.62
256362	2012/09/07	RGS	COMPOUND - CABLE (57005)	Only 2 offers received by closing date	R 7,524.00
256420	2012/09/07	AJ Smith	REPLACEMENTS OF CEILINGS : FQ/SM 29/13	FQ 29/13. Formal bidding process. Only 1 bid received.	R 28,050.00
256444	2012/09/10	A to Z Office	TOKAY BUFF BOARD 160G	Only 1 offer received by closing date	R 2,109.00
256450	2012/09/10	Fire Raiders Cape	REFER TO ORDER 253168 REPAIR GEARBOX CL 52641 STRIP & QUOTE REPAIR WORKS DONE ON HYDRAULIC PUMP CL 55545	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,508.00
256468	2012/09/11	Hydratech	TAPE CHEVRON	SCM Policy 4.10.1(c)(ii) Strip & quote	R 16,046.40
256477	2012/09/11	Plenaar Bros	STRIP & QUOTE PLEINSTR BIB	Only 2 offers received by closing date	R 2,850.00
256484	2012/09/11	Milhon Hvac	STRIP & QUOTE PLEINSTR BIB	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,653.35
256528	2012/09/12	Lithotech Africa Mail	ENVELOPES PRINTED	Only 2 offers received by closing date	R 16,091.96
256537	2012/09/12	Actom Electrical Products	BOXES - CABLE COMPLETE 1001S	Only 1 offer received by closing date	R 28,272.00
256538	2012/09/12	Media 24 (Eikestad nuus)	NOTICE P21/12:REZONING-ERF 15727 STELLENBOSCH.	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,010.40
256542	2012/09/12	Media 24 (Eikestad nuus)	B/SM 273/10 PUBLIC NOTICE AMEND CONTRACT	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,312.50
256544	2012/09/13	Independent Newspaper	EXTENSIBLE SWITCHGEAR	Exception	R 2,889.76
256545	2012/09/13	Independent Newspaper	B/SM 16/13 REPALCEMENT OR MAINTENANCE OF THATCHING REED ON BERGZICHT TRAINING BUILDINGS	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,371.39
256546	2012/09/13	Independent Newspaper	PUBLIC NOTICE:AMEND CONTRACT B/SM 273/10.	Exception	R 2,167.32
256548	2012/09/13	Media 24 (Die Burger)	THATCHING REED ON BERGZICHT TRAINING BUILDINGS	Exception	R 2,959.57
256549	2012/09/13	Media 24 (Die Burger)	EXTENSIBLE SWITCHGEAR	Exception	R 2,959.57
256552	2012/09/13	Media 24 (Eikestad nuus)	NOTICE OF OPENING OF JONKERSHOEK PICNIC SITE	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,093.04
256553	2012/09/13	Media 24 (Die Burger)	PUBLIC NOTICE:AMEND CONTRACT B/SM 273/10	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,228.62
256554	2012/09/13	Rustenburg Auto Repairs	STRIP QUOTE CL 47016 CHECKED CYLINDER	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,300.00
256568	2012/09/14	Adenco	STRIP & QUOTE:VERVANG M/S SWAEL NUWE MINI SUB.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 29,728.92
256569	2012/09/14	Power Transformers	STRIP & QUOTE:REPAIR OIL LEAKS AND SERVICE BINNEKRING MINI SUB.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 20,235.00
256571	2012/09/14	De Kock & Cronje	STRIP & QUOTE:- MAINTENANCE:- KONSERVATORIUM	SCM Policy 4.10.1(c)(ii) Strip & quote	R 15,791.28
256581	2012/09/14	Alco Enterprises	STRIP & QUOTE MOVE TELIMATRIX BOX OUT OF OLD PUMP STATION TO OTHER PUMP STATION DUE TO	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,785.04
256582	2012/09/14	SSE Cape	STRIP & QUOTE REPAIR OF SUMP PUMP	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,639.36
256583	2012/09/14	GM Service Centre	STRIP & QUOTE CJ 17091 VERVANG DOOR PANELS. PANEL POCKETS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,760.65
256655	2012/09/17	Gearbox Repair Centre	REPAIR CLUTCH TO CL42319 STRIP+QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 10,016.04
256658	2012/09/17	Mette's Auto Electric	STRIP+QUOTE:ATT TO STARTING AND CLUTCH CL13197	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,449.95
256661	2012/09/17	NDA Autolec	CENTRAL CONTROL UNIT CJ17091 STRP+QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,016.90
256678	2012/09/17	GM Waste	MANAGING LANDFILL SITE (5 MONTHS)	Formal Quotation. Only 1 bid received.	R 198,000.00
256688	2012/09/17	Media 24 (Eikestad nuus)	ADVERT:-EIKSTADNUUS 21/09/12:-AANVULLENDE WAARDASIES (AFR.&ENG)	SCM Policy 4.10.1(c)(i) Media House Exception	R 9,250.00
256698	2012/09/17	Media 24 (Die Burger)	ADVERT:- DIE BURGER : AANVULLENDE WAARDASIES 21 & 28/09/2012 (AFRIKAANS)	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,381.03
256699	2012/09/17	Media 24 (Paarl Post)	2012/02(20&27/09/2012)-ENGLISH	Exception	R 3,754.88
256706	2012/09/17	Henco Air Brake & Clutch	STRIP & QUOTE: OUTSTANDING REFER ORD 255294	SCM Policy 4.10.1(c)(ii) Strip & quote	R 27,151.31
256748	2012/09/18	DC Meyer	DEMOLITION OF PRECOST GARAGE TOYMUSEUM	Only 2 offers received by closing date	R 9,950.00
256749	2012/09/18	Paarl Airconditioning	OFFICE	Only 1 offer received by closing date	R 6,612.00
256750	2012/09/18	Sizwe Paints	SILVERSHINE ALUMINIUM PAINT 5L	Only 1 offer received by closing date	R 2,790.50
256763	2012/09/18	F/hoeck Electric	STRIP & QUOTE: HERSTEL BEDRAADING EN INSTALASIE WEMMERSHOEK SAAL.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,193.86
256764	2012/09/18	Wilhelm's Auto	STRIP & QUOTE: SERVICE BRAKES TO - CL23651.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,235.00
256767	2012/09/18	Aquarius Artwork	MANUFACTURE & SUPPLY PALISADE PANELS.	Only 2 offers received by closing date	R 13,850.00
256815	2012/09/18	Take Note t/a Universal Trading	PIPES - AC/PVC 160MM CLASS 12 X 4M	Only 1 offer received by closing date	R 15,969.90
256817	2012/09/18	PNA	ENV B4 ENP99SEM (250) MANILLA S/EASI	Only 2 offers received by closing date	R 2,480.43
256819	2012/09/18	ARB Electrical	CABLE - PVC (INSULATED) (16MM. SQ)	Only 2 offers received by closing date	R 14,592.00
256827	2012/09/18	Alfonso Leendertz	STRIP+QUOTE DETECT LEAK & REPAIRS @ BERZICHT TAXI RANK	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,750.00
256838	2012/09/18	Voltext Strand	LAMPS - HPS 100W NAV-E	Only 2 offers received by closing date	R 17,113.68
256844	2012/09/18	Boland Motors	HERSTEL VAN - CL46509.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,832.24
256846	2012/09/19	DTM Nissan	STRIP & QUOTE : CL 47705	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,025.00
256851	2012/09/19	Triangle Lubricants	OIL - SAE 30 HIGH MILEAGE (500ML) SAE 20W50	Only 2 offers received by closing date	R 5,241.15
256856	2012/09/19	R. G S	STRAINERS FOR AIRDAC PC83R17	Only 2 offers received by closing date	R 3,864.60
256889	2012/09/19	Reinhausen	STRIP & QUOTE:MTO OIL LEVEL INDICATOR.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 18,621.90
256893	2012/09/19	Reinhausen	STRIP & QUOTE:MTST 160 SK OIL TEMP INDICATOR.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 20,022.96
256898	2012/09/19	F/hoeck Motors	REPAIR RADIATOR CL 59779 25766 KM	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,811.96

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

### 62. Less than three Quotations from 1 July 2012 to 30 June 2013

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
256903	2012/09/19	Independent Newspaper	B/SM 19/13 SUPPLY AND DELIVERY OF 8 TON TRUCK	Exception	R 2,889.76
256905	2012/09/19	Media 24 (Eikestad nuus)	OF CHURCH SITES IN KAYAMANDI	Exception	R 2,890.60
256915	2012/09/19	VB Agri	FREEZE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,177.09
256973	2012/09/20	Arbor Care	FQ/SM 46/13 TREE FELLING ON PARKS AS SPECIFIED	Formal Quotation. Only 1 bid received.	R 168,036.00
256984	2012/09/20	Boland Motors	STRIP & QUOTE: DIENS VAN CL 46509	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,960.58
256987	2012/09/20	Corobrick	BRICKS - AUTUMN PAVERS	Only 2 offers received by closing date	R 27,542.40
256995	2012/09/20	Media 24 (Die Burger)	BID 19/13 SUPPLY AND DELIVERY OF A 8 TON TRUCK	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,228.62
257003	2012/09/20	Eikestad Tuinsentrum	SILKY HAYAUCHI 3EXT P/SAW 6.3	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,005.00
257021	2012/09/21	Supreme Motors	STRIP & QUOTE:REPAIR BUMBER.DIESEL LEACK.REAR BUMBER-CL49814.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,522.71
257022	2012/09/21	Supreme Motors	STRAIGHT.REPLACE WATER PUMP-CL21689.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,841.45
257063	2012/09/21	Cronlec Electrical	LAMPS 125W.MBF/U	Only 2 offers received by closing date	R 5,075.28
257077	2012/09/21	De Kock & Cronje	STRIP & REPAIR NX3F ON SITE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 23,177.34
257078	2012/09/21	Power Transformers	STRIP EN HERSTEL VAN 100KVA TRANSFORMER	SCM Policy 4.10.1(c)(ii) Strip & quote	R 29,332.20
257079	2012/09/21	Pepler Alarms	STRIP & QUOTE - SUB STATION SYSTEM	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,356.31
257088	2012/09/21	Power Transformers	STRIP & HERSTEL VAN 11KV	SCM Policy 4.10.1(c)(ii) Strip & quote	R 24,202.20
257093	2012/09/21	GM Service Centre	CL41272.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,082.87
257146	2012/09/21	Supreme Motors	JOINTS - CL18531.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,562.50
257193	2012/09/25	Outeniqua Plastics	CLEAR RECYCLING BAGS PACKED 10 X 30 PER BALE	Formal Quotation. Only 1 bid received.	R 144,894.00
257323	2012/09/27	Media 24 (Die Burger)	B/SM 15/13: WWTW - VEHICLE RENTAL TENDER ADVERT.	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,228.62
257328	2012/09/27	Independent Newspaper	ADVERT:B/SM 15/13 WWTW VEHICLE RENTAL	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,371.40
257355	2012/09/27	JJ Jones	PHYLL 212	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,580.00
257357	2012/09/27	Take Note t/a Universal Trading	ADAPTORS - CL/PVC FLANGE (100MM)	Only 1 offer received by closing date	R 2,736.00
257358	2012/09/27	Sizwe Paints	PAINT PVA 20L (WHITE)	Only 1 offer received by closing date	R 16,602.96
257367	2012/09/27	Christine Langeveldt	LA MOTTE.	Only 2 offers received by closing date	R 21,200.00
257370	2012/09/27	Garden & Organics	MEDIUM COMPOST DELIVER TO BELTANS NURSERY 24M/3	Only 2 offers received by closing date	R 8,400.07
257379	2012/09/27	Blackheath Autolec	STRIP & QUOTE ON STARTER KB 24 REP KIT CL 22460	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,414.08
257404	2012/09/28	Eikestad Tuinsentrum	STIHL CAHINSAW MS250 45.4CC	Only 2 offers received by closing date	R 4,015.00
257440	2012/09/28	Supreme Motors	BEARINGS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,562.50
257441	2012/09/28	Supreme Motors	BEARINGS CL 56252	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,488.40
257442	2012/09/28	Megan's Construction	STRIP & QUOTE SUPPLY & FIT 3 BACKHOE BOOM PINS CL 6903	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,240.00
257443	2012/09/28	Supreme Motors	38995 .	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,409.30
<b>Total for September 2013</b>					<b>R 1,480,616.68</b>

257459	2012/10/01	Alco Enterprises Pty Ltd	BLACKHEATH SWITCH GEAR BURNOUT STRIP+QUOTE	SCM Policy 4.10.1(c)(iii) Strip & quote	R	5,775.66
257469	2012/10/01	Hydro- Tech System Pty Ltd	STRIP & QUOTE:KSB WKLN 65-4 SN 99714515147.	SCM Policy 4.10.1(c)(ii) Strip & quote	R	4,646.64
257470	2012/10/01	Specialist System Engineering	STRIP & QUOTE:FLOW SWITCHES AT PAPEGAAIBERG PUMP STATION.	SCM Policy 4.10.1(c)(iii) Strip & quote	R	6,967.68
257471	2012/10/01	Loxton Irrigation	STOPTAP CONEX CXC 15MM.	SCM Policy 4.10.1(c)(iii) Strip & quote	R	1,832.12
257488	2012/10/01	Schweitzer Engineering Lab	ETHERNET SWITCHES SEL 2730M	F/Q SM: 61/12. Only 1 bid received by closing date	R	142,420.72
257492	2012/10/01	GL Cabling & Construction cc	REPLACE EXISTING BATH INCL. PLUMBING WORKS	2 offers received by closing date	R	5,500.00
257528	2012/10/01	Rennies Travel Pty Ltd	CONFERENCE 3-5 OCT '12: FLIGHT. ACCOMMODATION & CAR: D CAROLISSEN	Travel Agent :SCM Reg 4.10.1 ( c)	R	12,744.18
257530	2012/10/01	Omega Brake & Clutch Marketing	STRIP+QUOTE CL30889 CLUTCH KIT.NEW	SCM Policy 4.10.1(c)(ii) Strip & quote	R	11,628.00
257534	2012/10/01	Lube Marketing Pty Ltd	FLYWHEEL.PILOT BEARING	1 offer received by closing date	R	7,173.79
257536	2012/10/01	Henco Airbrake & Clutch	STRIP & QUOTE REPAIR & RECONDITION WIPER CL 10013 WIPER MOTOR	SCM Policy 4.10.1(c)(iii) Strip & quote	R	7,740.60
257551	2012/10/02	Crest Carpet Care	REPAIR OF EXISTING CARPETS & REPLACE	2 offers received by closing date	R	7,480.00
257556	2012/10/02	Technology Distribution	FQ 71/13:- ELECTRONIC CALL-FORWARD SYSTEM	FQ/SM: 71/13. Only 1 bid received.	R	125,622.30
257575	2012/10/02	Hydro- Tech System Pty Ltd	STRIP & QUOTE:15KW MOTORELLI MOTOR AT KLEINVLEI STATION	SCM Policy 4.10.1(c)(iii) Strip & quote	R	4,097.16
257576	2012/10/02	De Kock & Cronje cc	STRIP & QUOTE:REPAIR & TEST POLKA DIACY SUB.RECONDITION OF SWITCHGEAR'S	SCM Policy 4.10.1(c)(iii) Strip & quote	R	27,724.80
257577	2012/10/02	Hydro- Tech System Pty Ltd	STRIP & QUOTE:REPAIR MULTISTAGE PUMP WINERY	SCM Policy 4.10.1(c)(iii) Strip & quote	R	8,299.20
257588	2012/10/02	Silverton Radiators Stellenbosch	STRIP+QUOTE CL17481	SCM Policy 4.10.1(c)(ii) Strip & quote	R	2,348.40
257600	2012/10/02	Media 24 Beperk	ADVERT OF EMERGENCY HOUSING POLICY FOR (EIKESTADNUUS) ADVERT OF EMERGENCY HOUSING	SCM Policy 4.10.1(c)(i) Media House	R	5,632.32
257606	2012/10/03	Media 24 Beperk	ADVERT OF EMERGENCY HOUSING	SCM Policy 4.10.1(c)(i) Media House	R	5,440.99
257609	2012/10/03	ODS Consultants	FQ 87/13 JOB VALUE ANALYSIS BENCHMARKING	F/Q SM: 83/13. Two bids received.	R	30,324.00
257610	2012/10/03	ODS Consultants	DIRECTOR: HUMAN SETTLEMENTS & PM	FQ/SM: 83/13. Only 1 bid received.	R	34,200.00
257613	2012/10/03	Rennies Travel Pty Ltd	FLIGHTS RETURN.	Travel Agent :SCM Reg 4.10.1 ( c)	R	8,898.86
257617	2012/10/03	G.W Trautman cc	STRIP+QUOTE FLENDER G/BOX MOTOR @PNIEL WWTW	SCM Policy 4.10.1(c)(ii) Strip & quote	R	12,212.93
257619	2012/10/03	Media 24 Beperk	PLASING VAN IDP ADVERTENSIE: EIKESTAD/GAZETTE.	SCM Policy 4.10.1(c)(i) Media House	R	10,609.93
257620	2012/10/03	Winelands Electrical Contractor	ELECTRICAL WORK FOR THE IMPOUND FACULTY.	2 offers received by closing date	R	25,765.50
257632	2012/10/03	Country Building Suppliers	MARLEY VINYL FLOORFILE HI-VELDT	2 offers received by closing date	R	15,204.64
257646	2012/10/03	John C Pfeiffer	APPOINTMENT FOR CONSULTANT / PROJECT MANAGER	FQ/SM: 74/13. Only 1 bid received by closing date	R	18,000.00
257666	2012/10/03	Supreme Motors	STRIP+QUOTE CL49814 LIGHTS REPAIR SEATS	SCM Policy 4.10.1(c)(iii) Strip & quote	R	2,859.12
257674	2012/10/03	SBI Properties	APPOINTMENT FOR CONSULTANT / PROJECT MANAGER	B/SM 78/12. Only 1 bid received by closing date	R	45,000.00
257683	2012/10/04	Media 24 Beperk	ADVERT:-EIKESTADNUUS: LIBRARY ASSISTANTS ADS	SCM Policy 4.10.1(c)(i) Media House	R	3,468.96
257698	2012/10/04	Voltex Strand	CIRCUIT BREAKERS - TP (125 AMP) J25S	2 offers received by closing date	R	4,669.90
257699	2012/10/04	Voltex Strand	CIRCUIT BREAKERS - SP (60 AMP) QF-1/26(WHITE)	2 offers received by closing date	R	18,804.87
257706	2012/10/04	Independent Newspaper	ADVERTENSIE: IT POSITIONS	SCM Policy 4.10.1(c)(i) Media House Exception	R	21,720.42
257707	2012/10/04	Media 24 Beperk	ADVERTENSIE: IT POSTE	SCM Policy 4.10.1(c)(i) Media House Exception	R	10,284.62
257709	2012/10/04	Media 24 Beperk	VALLEY OF CHARACTER ADVERTISING (05/10/12 -	SCM Policy 4.10.1(c)(i) Media House	R	4,590.85
257715	2012/10/04	W.P Hydraulics	STRIP & QUOTE:-CL 37160:-HYD LEAKS AS PER QUOTE 01835	SCM Policy 4.10.1(c)(iii) Strip & quote	R	11,285.69
257718	2012/10/04	Omega Brake & Clutch Marketing	STRIP & QUOTE:-CL 40824- REPAIR BRAKES AS PER QUOTE -Q4212	SCM Policy 4.10.1(c)(iii) Strip & quote	R	10,799.36
257719	2012/10/04	Blackheath Auto Electric	STRIP & QUOTE:-CL 61460 - REPAIRS AS PER QUOTE - Q01100	SCM Policy 4.10.1(c)(iii) Strip & quote	R	5,343.18

**Stellenbosch Municipality**

Financial Statements for the year ended 30 June 2013

**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
257731	2012/10/04	De Kock & Cronje cc	STRIP & QUOTE:REPAIR & TEST RELAY BUSBAR & OIL-POLKADRAAI SUBSTATION	SCM Policy 4.10.1(c)(ii) Strip & quote	R 13,687.98
257739	2012/10/05	Headzone Workshop	STRIP & QUOTE ON ENJIN. USED CRANCKSHAFT. CONROD LINE BORE: CL 24247	SCM Policy 4.10.1(c)(ii) Strip & quote	R 32,525.20
257740	2012/10/05	L.A Cranes & Hydraulics	STRIP & QUOTE: REPAIRS & CERTIFICATION ON CHERRY PICKER	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,038.17
257742	2012/10/05	SA Propshaft Services Pty Ltd	STRIP+QUOTE CL39442 GUMZ.6	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,005.95
257743	2012/10/05	Supreme Motors	REPLACE R/FRONT WHEEL STUD+NUT CL10774 STRIP+QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,796.67
257753	2012/10/05	Freight Body Engineering	STRIP & QUOTE:- RE-DRAIN ROD REEL MOUNTING (CL 13776)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,104.00
257792	2012/10/08	Media 24 Beperk	ADVERT:-NOTICE P23/12 REMOVAL OF RESTR.&REZ..DEPT.ERV.2151.2152.1191	SCM Policy 4.10.1(c)(i) Media House Exception	R 10,792.32
257793	2012/10/08	Media 24 Beperk	ADVERT: TRAFFIC OFFICER POST	SCM Policy 4.10.1(c)(i) Media House Exception	R 7,884.88
257794	2012/10/08	Media 24 Beperk	ADVERT:-EIKESTADNUUS - TRAFFIC OFFICER POST	SCM Policy 4.10.1(c)(i) Media House Exception	R 11,562.40
257807	2012/10/08	Milhon Hvac	STRIP & QUOTE:-OF AIRCONS: @ 58 ANDRINGA STR.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,967.20
257814	2012/10/08	Independent Newspaper	1YEAR CAPE ARGUS MON-FRI.	SCM Policy 4.10.1(c)(i) Media House Exception	R 1,215.50
257824	2012/10/08	Geowater IQ Pty Ltd	FQ 68/13 WATER RESOURCE ASSESMENT AT CLOETESVILLE SPORTSGROUND	FQ/SM: 68/13. Only 1 bid received by closing date.	R 76,440.00
257826	2012/10/08	Geowater IQ Pty Ltd	FQ 68/13 WATER RESOURCE ASSESMENT AT KAYAMANDI SPORTS GROUND	FQ/SM: 68/13. Only 1 bid received by closing date.	R 180,000.00
257830	2012/10/08	Media 24 Beperk	(GAZETTE) PLACING V ADVERT IN TUESDAY 09 OCT 2012	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,441.00
257832	2012/10/08	Swey Design cc	PLACING VAN IDP ADVERT IN RIVIERNUUS ON THURSDAY 11 OCT 2012	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,375.00
257836	2012/10/09	Redhills Electronics	FQ SM 84/13:SUPPLY.INSTALL & COMMISSION 4TB HB NVR WORKSTATION WITH ALL ADDITIONAL ACCESSORIES	FQ/SM: 84/13. Only 1 bid received by closing date.	R 199,998.18
257839	2012/10/09	Independent Newspaper	PLACEMENT OF ADVERT: SUPERINTENDENT URBAN GREENING	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,881.24
257840	2012/10/09	Media 24 Beperk	PLACEMENT OF ADVERT: SUPERINTENDENT URBAN GREENING	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,468.96
257842	2012/10/09	Blackbird Trading 406 cc	GRASS CUTTER TROUSERS SIZE 97	1 offers received by closing date	R 2,100.00
257850	2012/10/09	Sure Stellenbosch Travel	FLIGHT FOR MR.F KOEGELENBURG + J COETZEE	Travel Agent :SCM Reg 4.10.1 ( c )	R 16,685.04
257853	2012/10/09	Leading Edge 70cc	STRIP+QUOTE LA MOTTE ELBOW P/STATION 250MM BEND	SCM Policy 4.10.1(c)(ii) Strip & quote	R 10,345.50
257855	2012/10/09	Barloworld Toyota (STB)	STRIP+QUOTE CL53173 SERVICE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,306.51
257909	2012/10/10	Boudel Motors Pty Ltd	STRIP+QUOTE CL63608 ENGINE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,698.13
257917	2012/10/10	Tjeka Training Matters	FQ 67/13: ROAD MARKING SKILLS PROGRAM	FQ/SM: 67/13. Only 1 bid received by closing date.	R 29,754.00
257926	2012/10/10	Megan's Construction Equipmen	STRIP & QUOTE: REPLACE BROKEN DRIVE SHAFT COUPLING & BEARINGS: CL 30499	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,330.00
257927	2012/10/10	Megan's Construction Equipmen	STRIP & QUOTE: REPLACE WORN CLUTCH	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,890.00
257932	2012/10/10	Migma Engineering	SUPPLY. DELIVERY AND INSTALL 25M STADIA MAST. PNIEL SPORTSGROUNDS	FQ/SM: 89/13. Only 1 bid received by closing date.	R 191,521.03
257934	2012/10/11	Gcookuhle Divine Technologies	FQ 79/13:- INSTALL PERMMETER CLOCK UNITS @ VARIOUS SITES AS PER FQ	FQ/SM: 79/13. Only 1 bid received by closing date.	R 150,000.00
257937	2012/10/11	Media 24 Beperk	B/SM 22/13:ADVERTISING NEWSPAPER.	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,766.72
257939	2012/10/11	Media 24 Beperk	ADVERT:-DIE BURGER-B/SM 11/13. 12/13. 13/13 & 23/13	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,766.72
257975	2012/10/11	Animated Motifs Off The Wall	FQ 86/13:FATHER XMAS & SLEIGH (190*150)	FQ/SM: 86/13. Only 1 bid received by closing date.	R 79,971.00
257977	2012/10/11	Independent Newspaper	ADVERT:- ARGUS -B/SM 11/13. 12/13. 13/13 & 23/13	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,371.39
257978	2012/10/11	Independent Newspaper	B/SM 22/13 ADVERTISING NEWSPAPER	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,371.39
257989	2012/10/11	Mr Farmer	GB1010 PVC GUMBOOTS	2 offers received by closing date	R 2,793.00
257998	2012/10/11	Media 24 Beperk	FULL PAGE ADVERT FOR 16/10/2012	SCM Policy 4.10.1(c)(i) Media House	R 16,975.88
258008	2012/10/11	Media 24 Beperk	FULL PAGE ADVERT FOR 12/10/2012	SCM Policy 4.10.1(c)(i) Media House	R 16,975.88
258031	2012/10/12	Epping Industrial Suppliers	TOILET PAPER	1 offer received by closing date	R 21,232.50
258040	2012/10/12	Unicape Equipment	STRIP+QUOTE TO REPAIR WTC PALLET TRUCKS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,850.00
258062	2012/10/12	Lube Marketing Pty Ltd	OIL - SAE 10W -40 MAGNATEC 5 L	2 offers received by closing date	R 18,677.76
258076	2012/10/12	Barloworld Toyota (STB)	220000KM SERVICES ON CL 39234 AGENTS ONLY	SCM Policy 4.10.1 ( c ) - Agents/dealers on	R 3,793.76
258083	2012/10/12	Megan's Construction Equipmen	REMOVE. CLEAN & RUST PROOF DIESEL TANK OF CAT	SCM Policy 4.10.1(c)(ii) Strip & quote	R 1,900.00
258101	2012/10/12	Novel Motor Company	STRIP & QUOTE: FRONT CRANK SEAL. INTAKE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,557.48
258127	2012/10/15	Media 24 Beperk	ADVERT B/SM 20/13:U/GRADING OF WATER SERV.IN	SCM Policy 4.10.1(c)(i) Media House	R 3,766.72
258128	2012/10/15	Independent Newspaper	ADVERT B/SM 20/13:U/GRADING WATER SERV.IN STB &	SCM Policy 4.10.1(c)(i) Media House	R 3,612.20
258132	2012/10/15	Isuzu Truck Centre	SUPPLY KING PIN KIT: CL 27920	SCM Policy 4.10.1 ( c ) - Agents/dealers on	R 3,606.24
258136	2012/10/15	Bruniquel & Associates	BASIC LABOUR RELATIONS TRAINING	FQ/SM: 27/13. Only 1 bid received by closing date.	R 200,000.00
258141	2012/10/15	Condition Yellow Skills Dev	F/Q 49/13:-FIRE-ARMS TRAINING:- HAND GUN	FQ/SM: 49/13. Only 1 bid received by closing date.	R 77,810.60
258150	2012/10/15	Media 24 Beperk	B/SM 18/13 EXTENSIBLE RING MAIN UNITS AND NON FLIGHT:CPT-GRJ-CPT 22-26 OCT. D VAN TAAK (ATTENDING IMESA)	SCM Policy 4.10.1(c)(i) Media House	R 2,959.57
258157	2012/10/16	Rennies Travel Pty Ltd	STRIP & QUOTE: REAPIR DIFF - CL66129.	Travel Agent :SCM Reg 4.10.1 ( c )	R 4,322.00
258175	2012/10/16	Gearbox Repair Centre	STRIP+QUOTE CL35773:FILTERS.V.BELT.B/PADS.B/FLUID.PLUGS.STABL IZER	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,410.00
258210	2012/10/16	B&C Auto	KENNISGEWING N 924/12:HERSONERING + AFWYKING OP ERF 732. STELLENBOSCH	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,846.58
258242	2012/10/17	Media 24 Beperk	ADVERT:- EIKESTAD NUUS:- AUDIT COMMITTEE	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,818.00
258244	2012/10/17	Media 24 Beperk	ADVERT:- ARGUS:- AUDIT COMMITTEE	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,633.86
258245	2012/10/17	Independent Newspaper	ADVERT:- ARGUS:- AUDIT COMMITTEE	SCM Policy 4.10.1(c)(i) Media House Exception	R 15,476.48
258246	2012/10/17	Media 24 Beperk	ADVERT:- DIE BURGER:- AUDIT COMMITTEE	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,570.52
258247	2012/10/17	Media 24 Beperk	DIE PLASING VAN ADVERT CLOETESVILLE SWEMBAD.	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,203.44
258270	2012/10/18	Rustenburg Auto Repairs	STRIP & QUOTE CL28468 CHECKED FRONT LOWER BALL JOINTS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,580.00
258282	2012/10/18	Inclledon Cape Pty Ltd	ELBOWS C T I FEMALE 15MM	2 offers received by closing date	R 6,258.60
258285	2012/10/18	Country Buiding Suppliers	COUPLINGS C T C 54MM	2 offers received by closing date	R 9,376.90
258337	2012/10/18	Sure Stellenbosch Travel	FLIGHT:- CPT-JNB-CPT 21 OCT.-02NOV.- ADRIAN V/D WESTHUIZEN	Travel Agent :SCM Reg 4.10.1 ( c )	R 9,280.00
258340	2012/10/18	Mette's Auto Electrical	ISUZU REPAIRS CL16730 STRIP+QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 17,056.32

**Stellenbosch Municipality**

Financial Statements for the year ended 30 June 2013

**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
258341	2012/10/18	Hydrenco Pty Ltd	FIX TIPPER CYLINDER CRADLE CL42319 STRIP+QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 19,408.40
258350	2012/10/18	Stellenbosch Cash & Carry	POLISH MR MIN 275ML	2 offers received by closing date	R 14,810.38
258353	2012/10/18	Foorworx Africa Pty Ltd	TILES 2MM DUSTY SANDS 2561 (TAN)	2 offers received by closing date	R 15,439.25
258366	2012/10/19	Boudel Motors Pty Ltd	SERVICE FOR CL 40477 (20 000KM SERVICE)	SCM Policy 4.10.1 (c) - Agents/dealers on	R 2,283.49
258404	2012/10/19	Geowater IQ Pty Ltd	FQ 94/13 APPOINTMENT OF DRILLING CONTRACTOR AT JONKERSHOEK PICNIC SITE	FQ /SM:94/13. Only 1 bid received by clos	R 178,879.49
258412	2012/10/22	Silverton Radiators Stellenbosch	STRIP & QUOTE RECORE RADIATOR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,021.04
258436	2012/10/22	Boudel Motors Pty Ltd	45 000KM SERVICE - CL 40477 (WARRANTY)	SCM Policy 4.10.1 (c) - Agents/dealers on	R 3,085.90
258447	2012/10/22	Impact Plastic Containers	240L WHEELIE BINS 1XYELLOW.1XBLUE .1XGREEN	2 offers received by closing date	R 2,530.80
258452	2012/10/22	Bush Tide Rays Trading Pty Ltd	FQ SM 42/13:BRUSH CUTTER TRAINING (PER LEARNER)	FQ/SM: 42/13. Only 1 bid received bu clos	R 12,000.00
258455	2012/10/22	Supreme Motors	RE UPHOLSTER 3 SEATER SOFA AS IT IS	1 offers received by closing date	R 4,109.70
258546	2012/10/24	Sure Stellenbosch Travel	ATTENDANCE BY DIRECTOR B DAVIDSON & MANAGER B DE LA BAT FOR WESTERN CAPE MUNICIPAL PLANNING.	Travel Agent :SCM Reg 4.10.1 ( c)	R 10,880.00
258547	2012/10/24	Aborcare	SPRAYING OF OAK TREES IN THE CBD	FQ/SM: 85/13. Only 2 bids received by clc	R 131,100.00
258558	2012/10/24	Redhills Electronics	REMOVE FAULTY CAMERA AND LENS & REPLACE: STRIP & QUOTE @ BELTANA	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,660.54
258582	2012/10/24	Omega Brake & Clutch Marketing	STRIP & QUOTE:-CL 22542 ON CLUTCH AS PER QUOTATION	SCM Policy 4.10.1(c)(ii) Strip & quote	R 9,496.20
258584	2012/10/25	Independent Newspaper	B/SM 24/13 REPLACEMENT OF EXISTING ROOFING SHEETS AT EXISTING STELLENBOSCH TOWN HALL	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,612.20
258586	2012/10/25	Consolidated Power Projects	STRIP+QUOTE CL203390 CLUTCH.BEARING.OIL SEAL	SCM Policy 4.10.1(c)(ii) Strip & quote	R 50,747.50
258587	2012/10/25	Supreme Motors	TOILET PAPER	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,980.20
258613	2012/10/25	Epping Industrial Suppliers	BID B/SM 24/13 REPLACEMENT OF EXISTING ROOFING	1 offers received by closing date	R 21,232.50
258626	2012/10/25	Media 24 Beperk	STRIP & QUOTE:- REPAIR M/S SWAWEL	SCM Policy 4.10.1(c)(i) Media House	R 3,766.72
258641	2012/10/25	De Kock & Cronje cc	EID UL ADHA ADVERT	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,691.93
258660	2012/10/25	Media 24 Beperk	STRIP & QUOTE:- REPAIRS TO SCADA SYSTEMS AS PER	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,093.04
258662	2012/10/26	Spectrum Communications Pty	ADVERT.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 26,750.10
258700	2012/10/26	Media 24 Beperk	PAPER 1PART EYELINE GREEN (280 X 390) 2000 SHEETS	SCM Policy 4.10.1(c)(i) Media House Exception	R 11,700.95
258727	2012/10/29	Nashua Western Cape	REPLACE REAR WINDOW OF CL 37862: GLASS RH DOOR	2 offers received by closing date	R 27,838.80
258728	2012/10/29	Boudel Motors Pty Ltd	FULL PAGE ADVERT.	SCM Policy 4.10.1 (c) - Agents/dealers on	R 2,985.33
258754	2012/10/29	Swey Design cc	HALF PAGE ADVERT.	SCM Policy 4.10.1(c)(i) Media House	R 6,750.00
258755	2012/10/29	Schafer Media cc	COFFEE INSTANT (RICOFFY) 750G	SCM Policy 4.10.1(c)(i) Media House	R 3,306.00
258767	2012/10/30	Global Coffee Exports Ltd	ELBOWS C T C 15MM	2 offers received by closing date	R 19,236.40
258787	2012/10/30	Take Note Trading 245 cc	STRIP & QUOTE CL 41275 AS PER QU108410	2 offers received by closing date	R 17,656.40
258789	2012/10/30	Triangle Brake Service Pty	GUY FAWKES . TRAFFIC FINES & LIBRARY LIVE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,894.46
258793	2012/10/30	MFM 92.6	MAINTENANCE + REPAIRS OF MONTE CHRISTO NO.2	SCM Policy 4.10.1(c)(i) Media House	R 3,990.00
258802	2012/10/30	Acra Plumbing cc	STAR BIBTAP CP	2 offers received by closing date	R 15,509.70
258808	2012/10/30	Bathrooms 4 U Stellenbosch	DIENS EN HERSTEL VAN 315KVA MINI SUB	2 offers received by closing date	R 5,610.91
258811	2012/10/30	Powertech Transformers Pty Ltd	SERVICE CL16730 STRIP+QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 29,218.20
258820	2012/10/30	Mette's Auto Electrical	STRIP+QUOTE TO SERVICE CL27500	SCM Policy 4.10.1(c)(ii) Strip & quote	R 9,695.62
258821	2012/10/30	Boudel Motors Pty Ltd	STRIP & QUOTE CL 27980 DIS PADS. BRAKE DISC . REMOVE & REPLACE BRAKE DISC . WORKSHOP CONSUMERBLES	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,476.88
258824	2012/10/30	Triangle Brake Service Pty	STRIP AND QUOTE FOR OIL SAMPLING AT MARKOTTER SUBSTATION	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,557.02
258833	2012/10/31	De Kock & Cronje cc	MC/STANDUP COMEDIAN 01/12/2012 ASHLEY PIENAAR (FESTIVAL OF LIGHTS 2012)	SCM Policy 4.10.1(c)(i) Media House	R 4,441.44
258866	2012/10/31	All Star Production	ADVERT: BID 21/13: VAN RETAINING WALL	SCM Policy 4.10.1 (c) - Artists	R 8,000.00
258875	2012/10/31	Media 24 Beperk	ADVERT: ABET TRAINING: B/SM 26/13	SCM Policy 4.10.1(c)(i) Media House	R 3,854.11
258876	2012/10/31	Media 24 Beperk	ADVERT: ABET TRAINING: B/SM 26/13	SCM Policy 4.10.1(c)(i) Media House	R 3,766.72
258878	2012/10/31	Independent Newspaper	ADVERT: ABET TRAINING: B/SM 26/13	SCM Policy 4.10.1(c)(i) Media House	R 3,368.47
<b>Total for October 2013</b>					<b>R 2,993,960.55</b>

258884	01/11/2012	He & She	TRAINING FOR VEHICLE OPERATED CRANES	Formal Quotation Process. Only 1 bid received by closing date.	R 39,922.80
258890	01/11/2012	Hydrenco	STRIP+QUOTE CL45836 HYD LEAK.HP HOSE+OIL.HYD OIL+LABOUR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,866.20
258928	01/11/2012	Dwarsrivier Spares	STRIP & QUOTE CJ 37274 FIT NEW FUEL PUMP NEW PIPES & WINNING CLAMP	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,400.00
258960	02/11/2012	AAD	STRIP & QUOTE:TRUCK Q.W05533187 - CL37160.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 42,144.03
258972	02/11/2012	Independent Newspaper	ADS:-CAPE TIMES:-PT WATER SERV..ASS.SUPT.WAT.BULK RURAL.SUPT.R/LINES.METR.SWM	SCM Policy 4.10.1(c)(i) Media House Exception	R 13,907.04
258976	02/11/2012	Media 24	ADVERTS:- DIE BURGER TALENT 3/11/12:- INGENIEURS DIENSTE	SCM Policy 4.10.1(c)(i) Media House Exception	R 15,998.30
258978	02/11/2012	Adenco	REPAIR AND REPLACE M/S FABER STRIP+QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 29,512.32
258984	02/11/2012	Media 24	ADVERT:-RUIMTELKE BEPLANNING. ERF. &	SCM Policy 4.10.1(c)(i) Media House	R 8,570.52
258998	02/11/2012	Independent Newspaper	ADVERT:- WEEKEND ARGUS:-SPATIAL PLANNER	SCM Policy 4.10.1(c)(i) Media House	R 10,285.65
259012	02/11/2012	Transtech PTY Ltd	STRIP & QUOTES ON BLADES AS PER QUOTE:- QUA22017 (CL 40824)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 39,414.77
259026	02/11/2012	Sanitech	FQ 81.11/13:- HIRING & MAINT.OF CHEMICAL TOILETS	Formal Quotation Process. Two bids	R 16,416.00
259033	05/11/2012	Integral Laboratories	FQ 20/13: COMPLIANCE TESTING FOR DRINKING WATER QUALITY ANALY.SET'12	Formal Quotation Process. Only 1 bid received by closing date.	R 46,183.00
259035	05/11/2012	Emanti	FQ 24/13 DWQM PROGRAM FOR OCT & NOV'12	Formal Quotation Process. Only 1 bid received by closing date.	R 89,387.65
259043	05/11/2012	Leading Edge 70 cc	STRIP & QUOTE: 2 OFF PIPE SECTIONS TO BAGOTTE RES.FLOWMETER.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,667.60
259084	05/11/2012	Paarl Post	KENNISGEWING P25/12 HERSENERING ADVERT PLAAS 1331/3 JOHANNESDAL	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,754.88
259123	06/11/2012	Gearbox Repair Centre	STRIP & QUOTE: PARTS - CL22542.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 11,167.09
259125	06/11/2012	Hydrenco	STRIP & QUOTE:FIT NEW TAILGATE LOCK AND REPAIR OIL LEAK.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,043.23
259142	06/11/2012	Paarl Post	ADVERT:- PAARL POST- GENERAL VALUATION 2013 (15 & 22 NOV.'12 -ENGELS)	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,520.00
259145	06/11/2012	Die Burger	ADVERT:-DIE BURGER- ALGEMENE WAARDASIES 2013 (16 & 23 NOV.'12 -AFRIKAANS)	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,381.03
259207	06/11/2012	Spectrum	STRIP & QUOTE REPAIR SCADA PC FRANSCHHOEK ELECTRICAL	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,099.65
259214	06/11/2012	B&C Auto	STRIP & QUOTE:- CL 35773 (AS PER QUOTE)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,534.22

**Stellenbosch Municipality**

Financial Statements for the year ended 30 June 2013

**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
259230	07/11/2012	Media 24	PUBLIC NOTICE: OAK SPRAYING PROGRAMME: EIKESTADNUUS & GAZETTE	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,248.12
259234	07/11/2012	Media 24	MUNICIPAL NOTICE OPEN DAY KOELNHOF ROAD STELLENBOSCH	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,854.11
259255	07/11/2012	Media 24	NOTICE P27/12 REZONING + DEPARTURE FARM NO 1349 STB TO APPEAR 09/11/12	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,395.76
259397	12/11/2012	Media 24	BID 26/13 RENOVATION TO EXISTING SWIMMINGPOOL	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,854.11
259408	12/11/2012	Independent Newspaper	BID B/SM 26/13 RENOVATION OF EXISTING SWIMMING POOL AT CLOETESVILLE	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,371.39
259417	12/11/2012	Media 24	ADVERT:-EIKSTADNUUS- ALG.WAARDASIES (AFRIKAANS:-16 & 23 NOV.2012)	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,781.16
259422	12/11/2012	Kai Ma Hydraulics	STRIP & QUOTE : QUOTE Q00107 CL 22542	SCM Policy 4.10.1(c)(ii) Strip & quote	R 41,225.42
259423	12/11/2012	Media 24	FOR PAARL POST : NOTICE NO.28/12 REZONING ERF 1665 F/HOEK	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,933.50
259427	12/11/2012	Independent Newspaper	NOTICE P31/12: NOTICE OF STB COUNCIL'S APPROVED STUDENT ACCOMMODATION POLICY	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,113.56
259430	12/11/2012	Avalon System	IT NETWORK INFRASTRUCTURE SUPPORT - SLA ONLY	Formal Quotation Process. Only 1 bid received by closing date.	R 190,800.00
259440	12/11/2012	Media 24	FOR PAARL POST (NOTICE NO.26/12 REZONING DEPARTURE REG OF A RIGHT OF WAY SERVITUDE	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,754.88
259445	13/11/2012	Sure Travel	FLIGHT TO GEORGE: MAYOR & CLR RETIEF	Travel Agent :SCM Reg 4.10.1 ( c)	R 30,281.00
259446	13/11/2012	NDA Autolec	STRIP AND QUOTE CL 17091	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,900.00
259461	13/11/2012	DSP Engineering	STRIP & QUOTE: SERVICE OF VEHICLE - CL59375.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 9,480.24
259462	13/11/2012	Hidro-Tech	STRIP & QUOTE:REPAIR BELT PRESS FEEDER PUMP AT PNIEL WWTW.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,123.60
259528	13/11/2012	BEE Airconditioning	STRIP & QUOTE FOR REPAIRS TO AIRCON @ GROUND FLOOR FINANCE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,846.40
259537	13/11/2012	Southern Ambition 996	7.5K.W WEG MOTOR 4 POLE TO BE STRIP+QUOTE IN PNIEL	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,270.00
259551	14/11/2012	Media 24	NOTICE NO.29: CLOSURE ALIENATION & REZONING	SCM Policy 4.10.1(c)(i) Media House Exception	R 10,791.50
259552	14/11/2012	Media 24	NOTICE NO. P31/12/1 WITHDRAW THE STUDENT ACCOMM POLICY	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,093.64
259562	14/11/2012	Rotrix Africa Industries	REPAIR RAINMAKER IRRIGATOR AS PER QUOTE: STRIP & QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 10,016.69
259571	15/11/2012	Ignite Advisory Service	TO DRAFT THE 2011/2012 ANNUAL REPORT	received by closing date.	R 87,120.00
259573	15/11/2012	ODS	FQ/SM 120/13 APPOINTMENT OF SERVICE PROVIDER TO FACILITATE STRATEGIC PLANNING SESSION FOR THE MAYORA	Formal Quotation Process. Only 1 bid received by closing date.	R 28,500.00
259585	15/11/2012	Supreme Motors	STRIP & QUOTE VEHICLE FOR ROAD WORTHY CL 19736	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,388.08
259587	15/11/2012	Media 24	BID B/SM 26/13 RENOVATION TO EXISTING SWIMMINGPOOL AT CLOETESVILLE	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,850.20
259614	15/11/2012	Babcock Equipment	STRIP & QUOTE: VOLVO L20B - CL42640 AT IDASVALLEY WTW.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,306.34
259651	15/11/2012	Leading Edge 70 cc	STRIP & QUOTE:PRIMARY PUMPSTATION.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,458.84
259698	19/11/2012	Leading Edge 70 cc	STRIP & QUOTE STRIP & FIT 1 OFF GATE VALVE 6 CAST IRON GATE VALVE .NEW GASKETS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,377.60
259717	19/11/2012	Supreme Motors	STRIP & QUOTE:- CL 47716 REPLACE FRONT & REAR SHOCKS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,405.26
259718	19/11/2012	DSP Engineering	STRIP & QUOTE:- REPLACE OF CLUTCH KIT (CL 47716)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,087.12
259759	20/11/2012	Victory Ticket 212	STRIP & QUOTE: REPAIRS TO MILLINIUM HALL	SCM Policy 4.10.1(c)(ii) Strip & quote	R 49,989.00
259793	20/11/2012	Hydrenco CC	STRIP+QUOTE CL37160 ON HYD LEAKS.RECON R/H PACKER CYL.HYOIL+LBOUR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 10,452.20
259794	20/11/2012	Sure Travel	AIRTKET FOR Ms N ZWANE CPT-JHB-CPT 21/11-2012 TO 22/11/12	Travel Agent :SCM Reg 4.10.1 ( c)	R 8,958.00
259795	20/11/2012	Hydrenco CC	STRIP+QUOTE CL45835:CREW CAB.FRAME.REWIRE.BINLIFTER+LBOUR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,268.00
259805	20/11/2012	Media 24	AD FOR BUILDING INSPECTOR (PAARL POST)	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,346.80
259807	20/11/2012	Media 24	AD FOR BUILDING INSPECTOR (BURGER)	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,570.52
259809	20/11/2012	Media 24	AD FOR BUILDING INSPECTOR	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,854.10
259869	21/11/2012	Media 24	SUPERINTENDENT URBAN GREENING PLACEMENT 13	SCM Policy 4.10.1(c)(i) Media House Exception	R 7,542.06
259943	22/11/2012	H.D Transmission	STRIP+QUOTE CL45835 REPAIR WIRING LOOM (AGENT)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,709.78
259945	22/11/2012	Megan's Construction	STRIP & QUOTE- SUPPLY & FIT ACCELERATOR CABLE SUPPLY & INSTALL ARTIFICIAL GRASS: WARD 16 - CLOETESVILLE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,943.70
259952	22/11/2012	Synsport	Formal Quotation Process. Only 1 bid received by closing date.		R 125,377.20
259955	22/11/2012	Sure Travel	ACCOMOD FOR F.HOOSAN.N.ABRAHAMS @CFOF M/BAY	Travel Agent :SCM Reg 4.10.1 ( c)	R 9,492.00
259985	23/11/2012	Omega Brake & Clutch	STRIP & QUOTE REPAIR CL 50544 RECON COMPRESSOR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 11,855.77
259996	23/11/2012	Sure Travel	FLIGHT FOR MAYOR MR CONRAD J SIDEGO	Travel Agent :SCM Reg 4.10.1 ( c)	R 51,925.00
260012	26/11/2012	Media 24	1 X 2 NOV 2012.	SCM Policy 4.10.1(c)(i) Media House Exception	R 28,950.93
260013	26/11/2012	Winelands Echo	FESTIVAL OF LIGHTS 2012.	SCM Policy 4.10.1(c)(i) Media House Exception	R 1,500.96
260014	26/11/2012	Swey Design	FULL PAGE ADVERT - 25 NOV 2012: QUARTER PAGE ADVERT CHRISTMAS.	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,550.00
260044	27/11/2012	Omega Brake & Clutch	STRIP & QUOTE ON CLUTCH - CL52277.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,956.50
260053	27/11/2012	Hydrenco CC	STRIP & QUOTE ON PTO:BRASS INSERT MACHINE -	SCM Policy 4.10.1(c)(ii) Strip & quote	R 16,677.43
260093	27/11/2012	Supreme Motors	STRIP & QUOTE:- CJ 757/80 (VEHICLES STARTER BURNOUT)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,195.20
260174	28/11/2012	Media 24	ADVERT: OFFICE CLOSURE OF FINANCE FOR END YEAR	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,060.60
260189	28/11/2012	De Kock & Cronje	STRIP & QUOTE:REPAIR REYROLLE HD4 & BREAKER.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,149.60
260210	28/11/2012	Transtech	STRIP+QUOTE:CL64272 FAULTY BIN ON LIFTERS+LABOUR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,121.56
260256	29/11/2012	Hidro-Tech	STRIP & QUOTE- REPAIR OF MULTISTAGE PUMP	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,299.20
260281	29/11/2012	CS Traffic Engineering	FQ 118/13:TRAFF.SIGN.HEADS & GLASS FIBRE	Formal Quotation Process. Only 1 bid received by closing date.	R 96,906.84
260296	29/11/2012	CS Traffic Engineering	FQ 116/13:CLEAR LED BASED TRAFFIC SIGN.MODULES	Formal Quotation Process. Two bids received by closing date.	R 37,414.80
260298	29/11/2012	Drainmen Plumbing	STRIP+QUOTE BLOCKED WASTE PIPES	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,223.00
260304	30/11/2012	Inyameko 1569	PPE - CLOTHING AS PER ATTACHED LIST.	Formal Quotation Process. Only 1 bid received by closing date.	R 106,781.12
260306	30/11/2012	Sure Travel	AIRFARE, ACCOMMODATION: INTERVIEWS: M ZWANE &	Travel Agent :SCM Reg 4.10.1 ( c)	R 5,113.00
260323	30/11/2012	Barloworld Toyota	STRIP+QUOTE SERVICE DIGGER CL22648 (SOLE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,657.76
<b>Total for November 2013</b>					<b>R 1,541,647.13</b>

**Stellenbosch Municipality**

Financial Statements for the year ended 30 June 2013

**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
260398	04/12/2012	Media24 Beperk	ADVERT COUNCIL SCHEDULE OF MEETING 2013	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,158.40
260399	04/12/2012	Media24 Beperk	ADVERT COUNCIL SCHEDULE OF MEETING 2013	SCM Policy 4.10.1(c)(i) Media House Exception	R 9,387.20
260406	04/12/2012	Media24 Beperk	ADVERT:- EIKESTADNUUS - COUNCIL SCHEDULE OF MEETINGS	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,440.99
260439	05/12/2012	Media24 Beperk	NOTICE NO P32/12:REZONING-PTN128 OF FARM 468,STELLENBOSCH.	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,395.76
260451	05/12/2012	Franschhoek Motors	SERVICE OF CL59779 25000 STRIP+QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,925.77
260471	05/12/2012	Alco Enterprises (PTY) LTD	STRIP & QUOTE:- GENERATOR @ F/HOEK	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,940.75
260472	05/12/2012	Eskom	STRIP & QUOTE DRY OUT OF BUSHINGS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,991.36
260473	05/12/2012	Media24 Beperk	ADVERT -DIE BURGER:- B/SM 28/13 RENOVATIONS STAGE STRUCTURE T/HALL	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,842.93
260484	05/12/2012	Stellfire Fire Services CC	STRIP & QUOTE FOR REPAIRS TO FIRE SPRINKLER AT 34 MARK STREET	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,736.00
260485	05/12/2012	Independent Newspapers (PTY)	B/SM 28/13 RENOVATION TO EXISTING STAGE STRUCTURE PLEIN STREET STELLENBOSCH	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,612.20
260502	06/12/2012	Media24 Beperk	DRAFT OF PARKING BY-LAW	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,697.88
260538	07/12/2012	Novel Stellenbosch	STRIP & QUOTE:- CL21219- REPAIRS AS PER QUOTATION	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,589.26
260641	10/12/2012	Hydro-Tech Systems PTY LTD	STRIP & QUOTE:- REPAIR PUMP @ SONOP	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,397.42
260649	11/12/2012	Barloworld Toyota	STRIP&QUOTE FHK WWTW. AS PER SPECS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 15,002.40
260651	11/12/2012	Novel Stellenbosch	STRIP+QUOTE CL41275 ENGINE OIL AND OIL FILTER	SCM Policy 4.10.1(c)(ii) Strip & quote	R 11,742.44
260744	12/12/2012	Ubuntu Plumbing CC	STRIP+QUOTE REPAIRS TO IRRIG SYSTEM @PNIEL S/GROUND	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,440.95
260770	12/12/2012	Jones John Jerome	STRIP & QUOTE:- DETECT & REPAIR LEAKAGE OF WATERPIPE @ LAVANDA 410	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,850.00
260818	13/12/2012	Independent Newspapers (PTY)	B/SM 30/13 SUPPLY & INSTALLATION OF A VEHICLE MONITORING AND TRACKING SYSTEM	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,371.39
260819	13/12/2012	Media24 Beperk	ADVERT:-DIE BURGER-B/SM 30/13-SUPPLY& INST.OF VEH.MONITORING&TRACKING SYSTEM	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,035.77
260850	13/12/2012	Diens van Voertuig	DIENS VAN VOERTUIG: CL 27980: STRIP & QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,225.14
260858	13/12/2012	ABB South Africa (PTY) LTD	STRIP & QUOTE:-REPAIR & TEST CT'S @ SS DALSIG	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,240.92
260861	13/12/2012	Media24 Beperk	ADVERT FOR THE RENOVATION OF PLEIN STR TOWN HALL:B/SM 28/13.	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,854.11
260870	13/12/2012	Media24 Beperk	ADVERT:- EIKESTADNUUS & GAZETTE:- CHRISTMAS AD 2012	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,248.12
260912	14/12/2012	Omega Brake & Clutch	STRIP & QUOTE: CL 39408	SCM Policy 4.10.1(c)(ii) Strip & quote	R 17,114.91
260915	14/12/2012	Consolidated Power Projects	REPLACE ORDER 258586 STRIP & QUOTE REPAIR 66/11KV TRANSFORMER BUSHING REPLACEMENT & OIL PURIFICATION	SCM Policy 4.10.1(c)(ii) Strip & quote	R 57,852.15
260916	14/12/2012	Consolidated Power Projects	STRIP & QUOTE REPAIR 66KV TRANSFORMER BUSHING CHECK ON NO GEARS TO TRUCK.CLUTCH KIT:STRIP & QUOTE-CL24833.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 38,991.42
260958	16/12/2012	Triangle Brake Services (PTY) L	STRIP & QUOTE: CL 45835	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,919.80
260985	18/12/2012	H D Transmission PTY LTD	STRIP & QUOTE: CL 45835	SCM Policy 4.10.1(c)(ii) Strip & quote	R 50,533.36
260989	18/12/2012	Media24 Beperk	OFFICE HOURS NOTICE 21 DEC'2012	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,062.03
261011	19/12/2012	Dwarsvier Spares	STRIP & QUOTE:- REBUILD DIESEL INJECTOR PUMP COMPLETE O/HAUL (REMOVE & REPLACE)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,500.00
261013	19/12/2012	Leading Edge 70 CC	STRIP & QUOTE: REPLACE BEARING - CLARIFIER NO. 1	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,451.00
261046	19/12/2012	Media24 Beperk	ADVERT:- DIE BURGER (BESTUURDER:ELEKTR.)	SCM Policy 4.10.1(c)(i) Media House Exception	R 9,256.23
261047	19/12/2012	Megan's Construction Equipmen	STRIP & QUOTE: CL 15031	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,020.00
261048	19/12/2012	Supreme Motors	STRIP & QUOTE: CL 49814	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,090.39
261052	19/12/2012	Media24 Beperk	PUBLICATION IN RAPPORT LOOPBANE/CITY PRESS:- MANAGER ELECT.	SCM Policy 4.10.1(c)(i) Media House Exception	R 28,522.80
261053	19/12/2012	Media Advertising Ado Times M	PUBLICATION IN SUNDAY TIMES:- MANAGER ELECT.	SCM Policy 4.10.1(c)(i) Media House Exception	R 26,812.80
261059	19/12/2012	Omega Brake & Clutch	STRIP & QUOTE:- CL 61460 ON BRAKES AS PER QUOTE - Q4508	SCM Policy 4.10.1(c)(ii) Strip & quote	R 13,034.74
261062	19/12/2012	Hydrenco CC	STRIP & QUOTE:- ON BIN AS PER QUOTE- DOC.NO 7436 (CL64272)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,598.30
261065	20/12/2012	Omega Brake & Clutch	STRIP & QUOTE: CL 55545	SCM Policy 4.10.1(c)(ii) Strip & quote	R 37,372.11
261078	20/12/2012	Media24 Beperk	BID 31/13 AD FOR A WEIGHBRIDGE	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,766.72
261090	20/12/2012	Independent Newspapers (PTY)	AD FOR MANAGER ELECTRICAL SERVICES	SCM Policy 4.10.1(c)(i) Media House Exception	R 12,790.80
261097	20/12/2012	Media24 Beperk	ADVERTENSIE KOSTE T.O.V 4 POSTE IN FINANSIES	SCM Policy 4.10.1(c)(i) Media House Exception	R 12,341.64
261105	20/12/2012	Platinum Pumps	STRIP & QUOTE OF PUMPS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 51,441.36
261110	2012/12/21	Avusa Media	PLASING VAN ADVERTENSIE VIR DIREKTEUR: NEDERSETTING & EIENDOMSBESTUUR	SCM Policy 4.10.1(c)(i) Media House Exception	R 27,394.20
261111	2012/12/21	VB Agri	STRIP & QUOTE: CL 1835	SCM Policy 4.10.1(c)(ii) Strip & quote	R 9,341.90
261112	2012/12/21	Taurus Service Centre	STRIP & QUOTE : CL 41281	SCM Policy 4.10.1(c)(ii) Strip & quote	R 12,387.91
261113	2012/12/21	Mette's Auto Elect.	STRIP & QUOTE : CL 47016	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,378.62
261114	2012/12/21	Leading Edge 70cc	STRIP & QUOTE - SCREEN NO. 2	SCM Policy 4.10.1(c)(ii) Strip & quote	R 10,459.50
261115	2012/12/21	Tricom Aflca	STRIP & QUOTE: DIESEL DRIVEN MOBILE PUMP- MAKE: SELWOOD	SCM Policy 4.10.1(c)(ii) Strip & quote	R 28,286.82
261120	2012/12/21	Pumptron	STRIP & QUOTE: REPAIR TO GORMAN	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,665.74
261126	2012/12/21	Ubuntu Plumbing	STRIP & QUOTE:- IRRIGATION PIPELINE FORM THE MAIN DAM TO STADIUM	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,640.45
<b>Total for December 2013</b>					<b>R 623,154.86</b>
261208	2013/01/02	Novel	STRIP & QUOTE: SERVICE AS PER QUOTE CL 41275	SCM Policy 4.10.1(c)(ii) Strip & quote	R 11,742.44
261224	2013/01/02	UM Radio	STRIP & QUOTE:-REPAIRED +TESTED +PROGRAMMED HANDRADIOS + LABOUR.PARTS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,555.22
261230	2013/01/03	Independent Newspaper (Argus)	AD BID 32/13 SALE OF TIMBER	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,063.23
261231	2013/01/03	Media 24 (Die Burger)	BID 32/13 SALE OF TIMBER	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,422.74
261246	2013/01/04	DP Truckhire	COLLECTION OF MUNICPAL SOLID WAST IN FRANSCHHOEK	FQ/SM: 137/13 Only 2 offers received by closing date	R 155,918.62

**Stellenbosch Municipality**

Financial Statements for the year ended 30 June 2013

**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
261266	2013/01/07	Dwarsrivier Spares	STRIP & QUOTE:-CL 18997 -REPAIR PROPSHAF.UNIVERSALS CENTRE BEARING.BALANCE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,200.00
261306	2013/01/09	Media 24 (Eikestadnuus)	ADVERTENSIE -EIKESTADNUUS (x4 POSTE)SNR CLRK RATES.METER READER.ASS.ACC.INDIGNT	SCM Policy 4.10.1(c)(i) Media House Exception	R 13,610.00
261309	2013/01/10	Media 24 (Eikestadnuus)	ADVERT:- EIKESTADNUUS:- AMINISTRATIVE & INSTIT.SUPPORT (OFFICE ASSIST.)	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,093.05
261330	2013/01/10	Inenzo Water	STRIP & QUOTE:- KLAPMUTS SCREEN REPAIR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 16,352.16
261338	2013/01/10	Barlows Equipment	STRIP & QUOTE:- REPAIR SIDE SHIFT PISTON	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,399.51
261358	2013/01/11	A and M Primwood	FQ 138/13 SUPPLY AND DELIVERY OF 5 BROWN SEATER BENCHES	FQ 138/13 Only 1 offer received by closing date	R 7,250.00
261366	2013/01/11	Eyabantu Professional Serv.	FQ 104/13 75 PANELS + TRANSPORT	Formal Quotation Process FQ 104/13 Only 2 offers received by closing date	R 199,762.20
261372	2013/01/13	Redhills Electronics	FQ 135/13:-TRAFFIC DEPT. CAMERAS @ POUND	Formal Quotation Process FQ 135/13 Only 1 offer received by closing date	R 97,914.60
261391	2013/01/14	Media 24 (Paarl Post)	NOTICE:P2/13:REZONING AND SUBDIVISION FARM 1331/2.	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,548.16
261393	2013/01/14	Media 24 (Die Burger)	ADVERTERING VAN TENDER - B/SM 33/13:VERF VAN GROEN FLATS.	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,278.42
261394	2013/01/14	Independent Newspaper (Argus)	ADVERTISING OF TENDER - B/SM 33/13:PAINTING OF GREEN FLATS.	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,573.76
261403	2013/01/14	Media 24 (Paarl Post)	ADVERT:-NOTICE P1/13:-REZONING ON ERF 3287 F/HOEK	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,548.16
261412	2013/01/15	M & M Electronics	STRIP & REPAIR OF KLAMPUTS MCC BOARD	SCM Policy 4.10.1(c)(ii) Strip & quote	R 19,745.44
261433	2013/01/15	Omega Brake & Clutch	STRIP & QUOTE: CLUTCH - CL46779.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,717.10
261439	2013/01/15	Media 24 (Eikestadnuus)	ADVERT 5 X 2 FULL COLOUR.	SCM Policy 4.10.1(c)(i) Media House Exception	R 10,717.44
261484	2013/01/16	Blackheath Auto Elect.	REPAIR SHORT CIRCUIT IN WIRING. HARNESS TO ELECTRICAL TACOGRAPH: STRIP & QUOTE: CJ 75780	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,016.00
261494	2013/01/17	Rotrix Africa Industries	STRIP& QUOTE: CLUBMAN GEARBOX	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,508.00
261495	2013/01/17	Media 24 Beperk	BID 34/13 HIGH VOLTAGE ISOLATORS	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,993.19
261497	2013/01/17	Independent Newspapers Pty Ltd	BID 34/13 HIGH VOLTAGE ISOLATORS	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,318.49
261499	2013/01/17	Redhills Electronics	FQ 136/13:SUPPLY+INST.H.264 AVIGILON VIDEO ENCODERS WITH RCK MOUNTING	FQ/SM: 136/13 Only 2 offers received by closing date	R 125,998.50
261567	2013/01/20	Lube Marketing	OIL - SAE 10W -40 MAGNATEC 5 L	Only 1 offer received by closing date	R 18,677.76
261568	2013/01/20	Lube Marketing	OIL - SAE 30 ENDURAN 10W40 (20 lit)	Only 1 offer received by closing date	R 26,204.95
261569	2013/01/20	Lube Marketing	OIL - SAE 10 TECTION MONO (20 lit) SAE 10W	Only 1 offer received by closing date	R 4,860.50
261571	2013/01/20	Ultrachem Chemicals	GERMOTOL (BOWLSAN)	Only 2 offers received by closing date	R 4,560.00
261574	2013/01/20	Sizwe Paints	BRUSHES PAINT ( 25MM)	Only 2 offers received by closing date	R 4,360.36
261600	2013/01/21	Waltons Stationery	BROTHER LABEL TAPE 18MMX8M BLACK/YELL TZE641.	Only 2 offers received by closing date	R 6,771.60
261613	2013/01/21	Country Building Suppliers	TILES (WHITE)(152mm x 152mm) SAN LORENZO	Only 2 offers received by closing date	R 3,564.00
261614	2013/01/21	Redhills Electronics	FQ 136/13:SUPPLY+INSTALL H.264 AVIGILON VIDEO ENCOD.WITH RACK MONIT.BRACK	FQ/SM: 136/13 Only 2 offers received by closing date	R 199,957.14
261629	2013/01/21	NAS Polymer	POLYMER CONCRETE COV.TYPE (C/V 9D) SIZE 680 X 530	Only 2 offers received by closing date	R 6,765.22
261653	2013/01/22	Power Transformers	STRIP & QUOTE:REPAIR RMU AT M/S PADSTAL.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,695.00
261654	2013/01/22	I Bester Staal	STRIP & QUOTE: REPAIRS ON CUTTING TORCH.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,373.54
261703	2013/01/23	John Wenn	STRIP & QUOTE: REPAIR WATER LEAK & BURST PIPE.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,700.00
261716	2013/01/23	Marce	STRIP+QUOTE FAULTY PRIMER FIRE PUMP SERV.CL32741	SCM Policy 4.10.1(c)(ii) Strip & quote	R 9,984.12
261721	2013/01/23	Kai Ma Hydraulics Pty Ltd	STRIP & QUOTE:PACKER CYL & HYD LEAKS - CL37160.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,136.03
261723	2013/01/23	Kai Ma Hydraulics Pty Ltd	STRIP & QUOTE:RECONDITIONED TAILGATE CYLINDER - CL40824.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 14,782.61
261725	2013/01/23	Hydrenco	STRIP & QUOTE:FIT SERVICE EXCHANGE PACKER CYLINDERS-CL22542.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 19,613.84
261738	2013/01/23	Media 24 (Die Burger)	ADVERTISEMENT: OCCUPATIONAL HEALTH & SAFETY OFFICER.	SCM Policy 4.10.1(c)(i) Media House Exception	R 11,629.82
261743	2013/01/23	Media 24 (Eikestadnuus)	ADVERT:-EIKESTADNUUS:- OCCUPATIONAL HEALTH & SAFETY OFFICER	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,124.06
261753	2013/01/23	BEE Airconditioning	STRIP & QUOTE:- REPLACE & FIT COMPRESSOR FOR AIRCON UNIT	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,788.00
261755	2013/01/23	Ithuba Industries	FULLBASE BOX	Only 2 offers received by closing date	R 28,847.50
261765	2013/01/23	John Wenn	STRIP & QUOTE TO REPAIR GEYSER & TOILET (MONTERAY 14 TOYMUSEUM)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 9,950.00
261767	2013/01/24	Independent (Argus)	ADVERT:-ARGUS-OCCUPATIONAL HEALTH & SAFETY OFFICER	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,885.98
261785	2013/01/24	M. Tutani	MAINTENANCE & REPAIRS AT MONTE CHRISTO NO.11.	Only 1 offer received by closing date	R 9,850.00
261795	2013/01/24	SA Propshaft	STRIP & QUOTE:UJ GU 7560.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,686.59
261796	2013/01/24	Supreme Motors	STRIP & QUOTE: WATER PUMP - CL36560.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,976.54
261797	2013/01/24	Kai Ma Hydraulics Pty Ltd	STRIP & QUOTE:-CL 22542- SWEEP CYL.SEAL KIT AS PER QUOTE Q130	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,345.21
261800	2013/01/24	Pienaar Bros	RAGS (LAPPE) 5KG.	Only 2 offers received by closing date	R 5,671.50
261801	2013/01/24	Floorworx	TILES 2MM DUSTY SANDS 2561 (TAN)	Only 2 offers received by closing date	R 23,158.87
261824	2013/01/25	Omega Brake & Clutch	STRIP & QUOTE:-ON BRAKES AS PER QUOTE -Q4608 (CL 22542)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,050.07
261825	2013/01/25	Blackheath Auto Elect.	STRIP & QUOTE:- ON LIGHTS OF OLD TRANSFERED TAILGATE (CL22542) -QUOTE-Q1504	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,037.88
261826	2013/01/25	Blackheath Auto Elect.	STRIP & QUOTE-ON CHARGING SAWAFUJI ACT 24V ALTERNATOR (CL 40824)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,774.10
261851	2013/01/25	Thysonic	STRIP & QUOTE: REPAIR & REMOVE SLIDING GATE TRACK & MAIN ENTRANCE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,600.00
261852	2013/01/25	GR Pump Services	STRIP & QUOTE:-GORMAN RUPP PUMP SERIAL NO.1143515 MODEL:T3A3/FM +MOTOR 11KW	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,427.10
261883	2013/01/28	Fire Raiders Cape	FQ 146/13 SUPPLY AND DELIVERY OF A WATER CANNON	Formal Quotation Process FQ 143/13 Only 2 offers received by closing date	R 39,788.85
261922	2013/01/29	Media 24 (Eikestadnuus)	NOTICE NO.P3/13:REZONING OF ERF 14625. STELLENBOSCH.	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,948.88
261930	2013/01/29	BEE Airconditioning	STRIP & QUOTE: REPAIRS OF AIRCONS.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,823.60
261947	2013/01/29	Country Building Suppliers	SPADES DIGGING (SP4J)/W/H FG00515	Only 2 offers received by closing date	R 5,932.50
261951	2013/01/29	Mette's Auto Electrical	STRIP & QUOTE CL 47435 DIENS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,381.15

**Stellenbosch Municipality**

Financial Statements for the year ended 30 June 2013

**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
261953	2013/01/29	Hidro Tech	STRIP & QUOTE NM 25-200A CALPEDA PAY AT BAGATELL	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,550.00
261982	2013/01/29	Sure Travel Stellenbosch	FLIGHT & ACCOMMODATION FOR CANDIDATES: P SMIT - KIMBERLEY; P LEKAU - PE; A MANDIWANA: (SUPT: URBAN G	Travel Agent :SCM Reg 4.10.1 ( c)	R 16,672.00
261983	2013/01/30	Milhon Hvac	SUPPLY & INSTALLATION COMPRESSOR FOR AIRCON UNITS AT TRAFFIC DEPARTMENT	Only 2 offers received by closing date	R 10,465.20
262026	2013/01/30	Hydrenco	STRIP & QUOTE:LABOUR - CL37160.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 9,064.54
262027	2013/01/30	Hydrenco	STRIP+QUOTE CL37160 ON HYD LEAK.S/PIPE.HYD OIL & LABOUR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,874.50
262028	2013/01/30	Omega Brake & Clutch	STRIP+QUOTE ON BRAKES CL40824 AS PER QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,197.22
262044	2013/01/30	Stellenbosch Cash & Carry	DISHWASHER (SUNLIGHT LIQUID)750ML	Only 2 offers received by closing date	R 16,953.30
262053	2013/01/30	Media 24 (Die Burger)	BID 36/13 LEASING OF ERF 52	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,137.51
262054	2013/01/30	Media 24 (Die Burger)	BID 35/13 ENERGY EFFICIENT	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,993.19
262055	2013/01/30	Indendent Newspaper (Argus)	BID B/SM 35/13 ENERGY EFFICIENT LUMINAIRES	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,084.30
262056	2013/01/30	Media 24 (Eikestadnuus)	NOTICES OF SPRAYING OF OAK TREES IN STELLENBOSCH	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,093.05
262064	2013/01/31	Media 24 (Die Burger)	ADVERT:-DIE BURGER - B/SM 37/13	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,278.42
262065	2013/01/31	Media 24 (Eikestadnuus)	ADVERT:- EIKESTADNUUS - ANNUAL REPORT -FRI 1 FEB 2013	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,733.30
262067	2013/01/31	Swey Design (Riviernuus)	ADVERT:- RIVIERNUUS :- ANNUAL REPORT	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,600.00
262069	2013/01/31	Indendent Newspaper (Argus)	ADVERTENSIE ERF 52.	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,573.76
262070	2013/01/31	Media 24	ADVERTENSIE VAN TENDER B/SM 27/13.	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,278.42
262071	2013/01/31	Indendent Newspaper (Argus)	ADVERTENSIE VAN TENDER B/SM 27/13.	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,084.30
262083	2013/01/31	Omega Brake & Clutch	STRP+QUOTE CL64877 ON CLUTCH SLIPPING SKIM FLY WHEEL.CLUTCH KIT	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,020.34
262089	2013/01/31	I Gideons	FQ 134/13: LANDSCAPE.IRRIGATION & MAINTENANCE ALONG EERSTE RIVER	Formal Quotation Process FQ 134/13	R 81,993.00
262090	2013/01/31	Milhon Hvac	SUPPLY, INSTALL, DELIVERY & COMMISSIONING OF 60000BTU AIR CON. EIKESTAD HALL	Only 2 offers received by closing date	R 26,334.00
<b>Total for January 2013</b>					<b>R 1,503,911.65</b>
262137	2013/02/01	Milhon Hvac	STRIP & QUOTE TO REPAIR AIRCONS: QT 830	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,993.45
262139	2013/02/01	U.M Radio	STRIP & QUOTE REPAIR SERVICES TESTED MOTOROLA HAND RADIO'S	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,285.70
262188	2013/02/04	De Kock & Cronje cc	STRIP & QUOTE:REPAIR OIL SWITCHES SS MEULPLEIN.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 27,737.34
262189	2013/02/04	De Kock & Cronje cc	STRIP & QUOTE: REPAIR.TEST SWITCHGEAR PANEL AT DEWEL S/S.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 28,983.36
262190	2013/02/04	De Kock & Cronje cc	STRIP & QUOTE:REPAIR REYROLLE OUTDOOR SWITCH GEAR.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 18,470.28
262193	2013/02/04	Media 24 Beperk	REFER TO ORD.261767:- ADVERT: DIE BURGER-OCCUPATIONAL HEALTH & SAFETY	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,885.98
262195	2013/02/04	Supreme Motors	STRIP & QUOTE:REPLACE DOOR LOCKS.R&R STARTER MOTOR-CL59375.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 1,272.65
262214	2013/02/04	Thysonic Systems	STRIP & QUOTE: REPAIR SPRINKLER SYSTEM AT BERGZICHT TAXI RANK.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,415.00
262243	2013/02/04	Gail Jonkers	STRIP & QUOTE:DETECT WATER LEAKAGE OF SEWERPIPE.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,000.00
262260	2013/02/05	Eikestad Boeredienste	STRIP & QUOTE CL 65849 CHECK POOR PULLING & REPAIR CABLE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,311.35
262310	2013/02/06	Bathrooms 4 U Stellenbosch	15mm FEMALE ELBOW	1 offer received by closing date	R 4,212.76
262311	2013/02/06	Media 24 Beperk	ADVERTENSIE VIR KENNISGEWING VAN AANSUIWERINGSBEGROTING	SCM Policy 4.10.1(c)(i) Media House Exception	R 11,644.40
262312	2013/02/06	Swey Design cc	ADVERTENSIE VIR KENNISGEWING VAN AANSUIWERINGSBEGROTING IN RIVIERNUUS	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,600.00
262314	2013/02/06	Country Building Suppliers	STOPCOCKS C T C 54MM	2 offer received by closing date	R 4,340.00
262317	2013/02/06	Incedon Cape Pty Ltd	COUPLINGS C T I FEMALE 54MM	1 offer received by closing date	R 8,562.54
262320	2013/02/06	World Focus 1933 cc	STRIP & QUOTE TO REPAIR HWB & LAY OF WASTE PIPE +TRAP DOOR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,850.00
262335	2013/02/06	Media 24 Beperk	NOTICE FOR ROADWORDK FEB 2013	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,124.06
262345	2013/02/06	Swey Design cc	DESIGN & LAU OUT OF EXTERNAL NEWSLETTER.	SCM Policy 4.10.1(c)(i) Media House Exception	R 7,000.00
262350	2013/02/06	Novel Motor Company	STIP+QUOTE CL51107 FOR MAJOR SERVICE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,228.24
262354	2013/02/06	Ithuba Industries	COUPLINGS C T C 15MM	1 offer received by closing date	R 19,254.00
262360	2013/02/06	Leading Edge 70cc	STRIP & QUOTE:-SCREEN NO.2 -SUPPLY & FIT NEW TAKE UP BEARING AS PER QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 10,459.50
262369	2013/02/06	Nampak Tissue Pty Ltd	TOILET PAPER	1 offer received by closing date	R 13,110.00
262377	2013/02/07	Media 24 Beperk	VERORDENING :DRANK	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,433.74
262378	2013/02/07	Media 24 Beperk	BY-LAW:LIQUOR.	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,911.10
262395	2013/02/07	Media 24 Beperk	FOR (DIE BURGER) B/SM 40/13 SUPPLY & DELIVERY OF 2X SEDANS	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,278.42
262397	2013/02/07	Independent Newspaper	B/SM 40/13 SUPPLY & DELIVERY OF 2X SEDAN	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,573.76
262411	2013/02/07	Boudel Motors Pty Ltd	SERV.TRUCK CL15595 (AGENT ONLY)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,263.32
262421	2013/02/07	Sure Stellenbosch Travel	ACCOMMODATION FOR MS FAITH QEBENYA AT CALEDON HOTEL & SPA PUBLIC PARTICIPATION WSHOP 12/02/13-14/02	Travel Agent :SCM Reg 4.10.1 ( c)	R 2,045.00
262422	2013/02/07	Independent Newspaper	B/SM 39/13 PARKING	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,318.49
262425	2013/02/07	Edroy Clive Woodman	REPAIR, SUPPLY & INSTALL OF VIBRACRETE FENCE	2 offer received by closing date	R 6,200.00
262445	2013/02/08	Nas Polymers cc	POLYMER CONCRETE COV & FRAME (9D)	2 offer received by closing date	R 21,390.05
262449	2013/02/08	Plant Culture	PLATANUS ACERFOLIA 100LT	2 offer received by closing date	R 4,560.00
262465	2013/02/08	Headzone Workshop	STRIP+QUOTE CL41272 AS PER QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 18,473.70
262487	2013/02/08	Lindriena Entrepreneurs	STRIP & QUOTE BAKKIE USING WATER CL 13197	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,376.72
262510	2013/02/11	Kilotreads	175/65/14 FIRESTONE DAYTON	1 offer received by closing date	R 2,429.68

**Stellenbosch Municipality**

Financial Statements for the year ended 30 June 2013

**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
262511	2013/02/11	GM Service Center cc	COMPLETE CYLINDER HEAD OVERHAUL CL 39510 2005	1 offer received by closing date	R 9,175.89
262529	2013/02/11	Take Note Trading 245cc	FORD IKON 1600 SEDAN	2 offer received by closing date	R 4,502.25
262535	2013/02/11	Bakwena Print	COUPLINGS C T I MALE 54MM	FQ/SM: 141/13 Two offers were received by closing date	R 36,051.34
262546	2013/02/11	Megan's Construction Equipmen	FQ 141/13. PRINTING & DISTR. OF NEWSLETTERS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 580.00
262547	2013/02/11	Novel Stellenbosch	ATTEN TO MACHINE CUTTING OUT CL6903	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,884.58
262570	2013/02/11	Barloworld Toyota	STRIP+QUOTE CL53377 KM140000 SERVICE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,762.71
262571	2013/02/11	Three Go Construction	STRIP & QUOTE OF THE REPLACEMENT OF WATERPUMP: CL 30190	SCM Policy 4.10.1(c)(ii) Strip & quote	R 23,550.00
262572	2013/02/11	Media 24 Beperk	REPAIRS & PAINTING OF OFFICE -PLANNING. GROUND FLOOR	2 offer received by closing date	R 3,041.28
262573	2013/02/11	Barloworld Toyota	BY-LAW: LIQUOR.	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,257.20
262575	2013/02/11	Barloworld Toyota	NOISY. FAULTY GEARBOX - STRIP & QUOTE: CL 30190	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,653.60
262576	2013/02/11	Barloworld Toyota	STRIP & QUOTE: REPAIR TO REAR WHEEL BEARINGS: CL 30190	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,879.80
262580	2013/02/12	Boudel Motors Pty Ltd	FUEL SERVICE: CL 43467 (STRIP & QUOTE)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,648.13
262585	2013/02/12	Megan's Construction Equipmen	STRIP & QUOTE: 60 000KM SERVICE (CL 63453)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 9,710.00
262627	2013/02/12	Safe Working Practice	STRIP & QUOTE SUPPLY & FIT RECONDITIONED SIDE VALVE CJ 37274	SCM Policy 4.10.1(c)(ii) Strip & quote	R 12,825.00
262628	2013/02/12	Media 24 Beperk	APPOINTMENT OF THE HEALTH & SAFETY OFFICER FOR THE WATERGANG HOUSING PROJECT	FQ/SM: 130/13 Only 2 offers received by closing date	R 4,563.65
262629	2013/02/12	Waltons (Proprietary) Limited	BID 39/13 ON STREET PARKING	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,765.55
262636	2013/02/12	Reticulation & General Suppliers	0094- EXAM PAD FNT/MARG 100PG PUNCHED PAD 581-B	2 offer received by closing date	R 8,536.32
262642	2013/02/12	Sure Stellenbosch Travel	FUSE LINKS - 20A H/VOLT 12KV JOS ( 254 x 63.5mm)	2 offer received by closing date	R 10,104.00
262659	2013/02/13	Carry on Hardware	TRAVEL ARRANG.FOR SPORTS	Travel Agent :SCM Reg 4.10.1 ( c)	R 2,350.00
262673	2013/02/13	Megan's Construction Equipmen	SURFAC.CONFER.A.GABRIELS/I.ADAMS	1 offer received by closing date	R 3,800.00
262708	2013/02/13	Media 24 Beperk	HOSE PINE 20MM P/M	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,886.84
262727	2013/02/13	Western Province Suppliers cc	STRIP+QUOTE REPLACE STABILIZER FOOT	SCM Policy 4.10.1(c)(i) Media House Exception	R 14,227.20
262732	2013/02/14	Conchem- Saligna cc	PADS+RETAINERS CL6903	2 offer received by closing date	R 2,431.39
262742	2013/02/14	Auditor General	ADVERT: POST - ARTISAN: PAINTER	Invoice NO:220105.	R 1,123,763.65
262751	2013/02/14	Independent Newspaper	SNAILBAIT 25KG	Auditor General	R 3,573.76
262752	2013/02/14	Independent Newspaper	B/S/M 43.44 & 45/13 ADVERT: COMPLETE ASSET SOLUTIONS.	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,573.76
262753	2013/02/14	Media 24 Beperk	B/S/M 42/13: ADVERT - AUCTION.	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,707.96
262754	2013/02/14	Media 24 Beperk	B/S/M 42/13 ADVERT FOR AUCTION	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,707.96
262766	2013/02/14	Hydro-tech Systems Pty Ltd	B/S/M 43.44.45/13:COMPLETE ASSET SOLUTIONS	SCM Policy 4.10.1(c)(i) Media House Exception	R 24,659.34
262781	2013/02/14	Henco Brake 2 Clutch Pty Ltd	STRIP & QUOTE:KSB WKLN 80-5 S/N 59028-431-1 AT GROENDAL PUMP STATION.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 36,333.83
262783	2013/02/14	University of Stellenbosch	STRIP & QUOTE:REPAIR FAULTY BRAKE SYSTEM	SCM Policy 4.10.1(c)(ii) Strip & quote	R 17,246.08
262788	2013/02/15	Swey Design cc	PROOF READING OF ANNUAL REPORT	Only 2 quotations received by closing date	R 3,600.00
262789	2013/02/15	Media 24 Beperk	ADVERT:- HALF PAGE -COLOUR:- CATERING SERVICES	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,826.34
262798	2013/02/15	Alco Enterprises Pty Ltd	20x 8 COLOUR ADVERT- KIOSK AD	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,545.04
262799	2013/02/15	Specialist System Engineering	STRIP & QUOTE:- FRANSCHHOEK BUSTER PUMP TO BE REPAIRED	SCM Policy 4.10.1(c)(ii) Strip & quote	R 22,686.00
262800	2013/02/15	Specialist System Engineering	STRIP & QUOTE:- REPLACED FAN @ K/MANDI PUMP STATION	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,871.00
262804	2013/02/15	Servistar Pty Ltd	STRIP & QUOTE:- REPAIR PRESSURE TRANSDUCERS @ BO LA MOTTE PUMPSTATION	1 offer received by closing date	R 19,500.00
262813	2013/02/15	Novel Stellenbosch	SEEDLINGS ASSORTED 6 PACKS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,978.76
262821	2013/02/15	Triangle Brake Sevcies Pty Ltd	FUEL PUMP -CL 41274 (AGENTS)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 16,927.27
262837	2013/02/17	Cronlec Electrical Wholesalers	STRIP & QUOTE:-REMOVE GEARBOX & CHECK CLUTCH AS PER QUOTE (CL 39785)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 11,960.60
262883	2013/02/18	Mette's Auto Electric	E/SAVE LAMP B22 MINI SPIRAL 12W T2 CW 240V RAD FCT410	1 offer received by closing date	R 2,052.00
262894	2013/02/18	Reticulation & General Suppliers	REPAIR STARTER ON CL 27980	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,536.32
262901	2013/02/18	Beka Pty Ltd	FUSE LINKS - 20A H/VOLT 12KV JOS ( 254 x 63.5mm)	2 offer received by closing date	R 140,562.00
262906	2013/02/18	Floorworx Africa Pty Ltd	FQ/SM: 149/13 Only 2 quotations received by closing date	2 offer received by closing date	R 15,439.25
262917	2013/02/18	Sign A Rama Somerset	POLES (BEKA F/GLASS) SINGLE SPIGOT 11M	1 offer received by closing date	R 3,623.00
262922	2013/02/18	Plant Culture cc	TILES 2MM 2524 (RED)	1 offer received by closing date	R 4,104.00
262933	2013/02/19	Media 24 Beperk	SIGNAGE:ROUTED BRUSHED SILVER ACP LETTERS.MOUNTED PROUD FROM WALL. W:3360MM X H:400MM	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,548.16
262934	2013/02/19	Media 24 Beperk	AD FOR PAARL POST (NOTICE P04/13) ALLOCATION OF STREETNAMES & NUMBER TO APPEAR 21/02/13	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,322.24
262944	2013/02/19	Hydro-tech Systems Pty Ltd	ADVERT FOR PAARL POST(NOTICE P05/13) ALLOCATION OF STREETNAMES & NUMBERS FOR UNNAMED STREETS	SCM Policy 4.10.1(c)(i) Media House Exception	R 10,077.60
262945	2013/02/19	Boudel Motors Pty Ltd	STRIP+QUOTE 18.5KW MOTOR ELSENBURG PUMP STATION	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,499.59
262946	2013/02/19	Lindriena Entrepreneurs	SERVICE CL63607 30000KM (AGENT)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,271.23
262947	2013/02/19	Steynberg Sake Belange cc	SERVICE CL10278 STRIP+QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,281.93
262948	2013/02/19	Hydro-tech Systems Pty Ltd	HERSTEL VAN FUEL GAUGE: CL 58414 (D/M 2) AGENTS ONLY	SCM Policy 4.10.1(c)(ii) Strip & quote	R 44,431.50
262949	2013/02/19	Eikestad Tuinsentrum	STRIP+QUOTE LOWARA VERTICAL MULTISTAGE PUMP @FHK P/STATION	2 offer received by closing date	R 24,966.00
262952	2013/02/19	Franschhoek Motors	HONDA 6KVA GENERATOR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,005.83
262953	2013/02/19	Ian Dickie	REPAIRS TO CL11143 STRIP+QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,974.26
262954	2013/02/19	Ian Dickie	STRIP+QUOTE CJ24264 SERVICE+REPAIRS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,364.14
262957	2013/02/19	Triangle Brake Sevcies Pty Ltd	SERVICE+REPAIRS TO RAMMER STRIP+QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,424.02
262970	2013/02/19	Supreme Motors	STRIP+QUOTE GEARBOX+CLUTCH CL43010	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,610.23
262971	2013/02/19	Ithuba Industries	STRIP & QUOTE:- SERVICE. CHECK BRAKES. REPLACE OUT SWITCH (52918)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 28,842.00
			HALF BASE BOX	2 offer received by closing date	

# Stellenbosch Municipality

Financial Statements for the year ended 30 June 2013

## Notes to the Financial Statements

### 62. Less than three Quotations from 1 July 2012 to 30 June 2013

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
262979	2013/02/19	De Kock & Cronje cc	STRIP & QUOTE:- STONE SUBSTATION- REPAIR REYROLLE OIL BREAKERS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 45,628.50
262980	2013/02/19	De Kock & Cronje cc	STRIP & QUOTE:- SS PICK 'N PAY:- REPAIRS ON LONG & CRAWFORD T3GF3 UNIT	SCM Policy 4.10.1(c)(ii) Strip & quote	R 11,451.30
263015	2013/02/20	De Kock & Cronje cc	STRIP & QUOTE:REPAIR REYROLLE SWITCHGEAR AND TRANSFORMER - SS MERRIMAN	SCM Policy 4.10.1(c)(ii) Strip & quote	R 25,009.32
263017	2013/02/20	Adenco Construction Pty Ltd	STRIP & QUOTE:REPAIR & INSTALL UNIT IN HANGER HOF SUBSTATION.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,208.00
263022	2013/02/20	De Kock & Cronje cc	STRIP & QUOTE:REPAIR GEC T30F & LOCAL TRANSFORMER- M/S ASSEGAAI.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,396.10
263023	2013/02/20	De Kock & Cronje cc	STRIP & QUOTE:REPAIR GEC T30F.FILL LOCAL TRANSFORMER WITH NITROGEN GAS.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 13,309.50
263040	2013/02/20	Media 24 Beperk	ADVERT FOR EXTERNAL BURSARIES (EIKESTAD NUUS)	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,773.69
263055	2013/02/20	Lindriena Entrepreneurs	STRIP & QUOTE:- CL 14434 -REPAIRS TO BAKKIE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 12,366.77
263075	2013/02/21	Media 24 Beperk	ADVERT FOR BY-LAW.CLOETESVILLE SWIMMING POOL.	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,248.13
263086	2013/02/21	Independent Newspaper	BID B/SM 38/13 LEASING OF PRINTERS FOR A PERIOD OF 3 YEARS	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,573.76
263087	2013/02/21	Media 24 Beperk	BID B/SM 38/13 LEASING OF PRINTERS FOR A PERIOD OF 3 YEARS	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,278.42
263105	2013/02/21	Voltex Strand	LAMPS - FLUORESCENT (2.4M)	1 offer received by closing date	R 2,933.22
263106	2013/02/21	Blackbird Trading 406cc	7000 x 50MIC BLACK BAGS	1 offer received by closing date	R 5,950.00
263136	2013/02/22	Blackheath Auto Electric	STRIO+QUOTE STARTER & IGINATION CL55545 & LABOUR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,213.70
263137	2013/02/22	Nas Polymers cc	POLYMER CONCRETE COV & FRAME (9D)	2 offer received by closing date	R 16,929.00
263140	2013/02/22	Ultrachem Chemicals cc	SOAP LIQUID (ALL PURPOSE SAFETY CLEANER) 5LIT	1 offer received by closing date	R 3,705.00
263162	2013/02/22	Sure Stellenbosch Travel	AKKOMODASIE VIR V SWARTZ 10-15 MAART 2013	Travel Agent :SCM Reg 4.10.1 ( c )	R 3,585.00
263164	2013/02/22	Sure Stellenbosch Travel	VLUGTE NA JHB (TWO WAY) VIR V SWARTZ DEPT ON 10 MAART 2013 BACK ON 16 MARCH 2013	Travel Agent :SCM Reg 4.10.1 ( c )	R 4,141.00
263167	2013/02/22	Hydrengo cc	STRIP & QUOTE: CL 37160	SCM Policy 4.10.1(c)(ii) Strip & quote	R 15,081.40
263169	2013/02/22	SA Propshaft Service Pty Ltd	STRIP & QUOTE : CL 26685	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,861.40
263170	2013/02/22	Kai Ma Hydraulic Pty Ltd	STRIP & QUOTE ON PACKER CYL. R/H: CL 22542	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,441.01
263171	2013/02/22	Hydrengo cc	STRIP & QUOTE ON HYD LEAK : CL 26685	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,285.31
263173	2013/02/22	Epping Industrial Suppliers	TOWLING PAPER - ROLLS	1 offer received by closing date	R 7,296.00
263175	2013/02/22	Dwarsrivier Spares	ENGING OVERHAUL. PISTON BROKEN - CL 18997 (STRIP & QUOTE)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,410.00
263178	2013/02/22	Nclose cc	KASPERSKY ANTI-VIRUS LICENSE	FQ/SM: 169/13 Only 2 offers received by closing date	R 43,135.33
263184	2013/02/22	Take Note Trading 245cc	PIPES - AC/PVC 160MM CLASS 12 X 4M	2 offer received by closing date	R 13,572.40
263188	2013/02/23	Waltons (Proprietary) Limited	9577 VERBATIM CD-R 700MB 80MIN 52X4324/5	1 offer received by closing date	R 4,992.64
263190	2013/02/23	Hydro-tech Systems Pty Ltd	STRIP & QUOTE REPAIR ROBOT PUMP MODEL RW 6132 JL S/N 0901560 FOR THE TECHNOPARK PUMPSTATION	SCM Policy 4.10.1(c)(ii) Strip & quote	R 15,823.20
263223	2013/02/25	Independent Newspaper	REPLACE ORDER 262422 B/SM 39/13 PARKING COMMUNICATION NETWORK INSTALLATIONS IN S/STATION - GOLF CLUB	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,573.76
263256	2013/02/25	Uthanda Trading 2 Pty Ltd	COMMUNICATIONS NETWORK INSTALLATIONS AT S/STATION - MAIN/INDUSTRY	FQ/SM: 126/13 Only 2 offers received by closing date	R 12,412.96
263257	2013/02/25	Uthanda Trading 2 Pty Ltd	COMMUNICATIONS NETWORK INSTALLATIONS AT S/STATION - MAIN/INDUSTRY	FQ/SM: 126/13 Only 2 offers received by closing date	R 15,965.63
263258	2013/02/25	Uthanda Trading 2 Pty Ltd	COMMUNICATION NETWORK INSTALL. IN S/STATIONS - CEMETRY	FQ/SM: 126/13 Only 2 offers received by closing date	R 37,614.76
263263	2013/02/25	Drager SA Pty Ltd	STRIP AND QUOTE AND REPAIR 4 CYLINDERS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,271.80
263264	2013/02/25	Barloworld Toyota	STRIP & QUOTE CL 39234 ELEMENT ASSY. BULB 12V .PAD KIT & BELT	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,123.06
263287	2013/02/26	Headzone Workshop	COMPLETE CYLINDER HEAD OVERHAUL 2003 FORD CL 41279 IKON 1600	1 offer received by closing date	R 6,593.76
263288	2013/02/26	A to Z Office Supplier	PAPER BOND A4 WHITE 80 GRAM	1 offer received by closing date	R 26,220.00
263295	2013/02/26	Victory Ticket 212 cc	INSTALLATION OF AIRCONDITIONER AT WARD 6 OFFICE.	1 offer received by closing date	R 6,907.03
263304	2013/02/26	Barloworld Toyota	STRIP & QUOTE - GEARBOX: CL 30190 (AGENTS ONLY)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 17,342.08
263310	2013/02/26	Prest Engineering cc	FQ 157/13 ROOF REPAIRS OF FRANSKHOEK LIBRARY	FQ/SM: 157/13 Only 2 offers received by closing date	R 63,785.28
263322	2013/02/27	Media 24 Beperk	ADVERT 16CM X 4COLUMN 12.8CM WIDE.	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,299.25
263333	2013/02/27	Flo Special Product Solution	STRIP+QUOTE DRILL TE-7A HILTI	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,549.52
263335	2013/02/27	Bee Airconditioning cc	STRIP+QUOTE TO REPAIRS OF AIRCON:2nd FLOOR.DE WITHUIS.N/HUIS*2	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,840.00
263342	2013/02/27	Media 24 Beperk	ADVERT ANNUAL REPORT	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,733.30
263344	2013/02/27	Media 24 Beperk	ADVERT:- DIE BURGER:- TRAFFIC OFFICERS	SCM Policy 4.10.1(c)(i) Media House Exception	R 7,404.98
263346	2013/02/27	Media 24 Beperk	ADVERT:- EIKESTADNUUS :- TRAFFIC OFFICERS	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,124.06
263347	2013/02/27	Independent Newspaper	ADVERT:- WEEKEND ARGUS:- TRAFFIC OFFICERS	SCM Policy 4.10.1(c)(i) Media House Exception	R 11,629.82
263353	2013/02/27	Media 24 Beperk	ADVERT: REPAIRS TO AND EXTERNAL PAINTING OF RYNSE COMPLEX. MARK STREET	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,278.42
263355	2013/02/27	Tedd Cutter Enterprises cc	STRIP&QUOTE REPAIRS OF PIPESNYER	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,455.76
263375	2013/02/27	Lindriena Entrepreneurs	AGENTS:REPAIR FRONT SUSPENSION AND BRAKES - CL53274.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 13,455.63
263419	2013/02/28	Independent Newspaper	ADVERT: REPAIRS TO & EXT. PAINTING RYNSE COMPLEX	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,084.30
263449	2013/02/28	Sure Stellenbosch Travel	FLIGHT TICKET:HR M:-A VAN ROOYEN 05-06 MRT '13 MIDRAND + ACCOMODATION	Travel Agent :SCM Reg 4.10.1 ( c )	R 18,182.00
<b>Total for February 2013</b>					<b>R 2,700,024.23</b>

263465	2013/03/01	Rhode Bros Steel Projects	SUPPLY AND INTALL 4 SEATER SWING AS PER FQ 167/13 AT VINE YARD PARK	Formal Quotation Process FQ/SM: 167/13 Only 1 quotation received by closing date	R 8,208.00
263467	2013/03/01	Novel Stbosch	MAJOR SERVICE: BANTAM BAKKIE: CL 20532: STRIP & QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 10,153.97
263477	2013/03/01	Omega Brake	REPAIR TO BRAKE ON TRUCK: CL 75780 STRIP & QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 26,826.70
263478	2013/03/01	Hydrengo	STRIP & QUOTE:FIT NEW TIP VALVE HP HOSE - CL16008.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,015.20

**Stellenbosch Municipality**

Financial Statements for the year ended 30 June 2013

**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
263481	2013/03/01	Mette's Auto	STRIP & QUOTE:REPAIR STARTER & HOSES - CL30746.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,806.36
263517	2013/03/04	Media 24	ADVERT:-PAARL POST:-NOTICE P09/13 REZONING CONSENT USE FARM 1212/6 J/HSDAL	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,467.05
263519	2013/03/04	Media 24	ADVERT PAARL POST:NOTICE P08/13 REZONING+SUBDIV.FARM 1331/18 JOHANNESDAL	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,467.05
263535	2013/03/05	Media 24	BY-LAW: LIQUOR.	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,041.28
263539	2013/03/05	Kreatif Code and Design	FQ 140/13 DESIGN AND CONSTRUCTION OF WEBSITE	Formal Quotation Process FQ/SM: 140/13 Only 1 quotation received by closing date	R 62,700.00
263544	2013/03/05	Media 24	ADVERT FOR BY-LAW.CLOETESVILLE SWIMMING POOL.	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,248.13
263557	2013/03/06	Media 24	ADVERT FOR ALLOCATION OF STREET NAMES & NUMBERS WATERGANG KAYAMANDI	SCM Policy 4.10.1(c)(i) Media House Exception	R 7,423.20
263568	2013/03/06	Media 24	AD:-EIKESTADNUUS -NOTICE NO.7/13:-REZONING FARM 1017 STB.	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,020.35
263573	2013/03/06	DSP Engineering	STRIP & QUOTE:- REPLACE OF MASTER CYLINDER (CJ 82259)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,458.41
263635	2013/03/07	Saayman Springs	STRIP+QUOTE CL40824.C/BOLTS.UBOLTS.SPRING PACKS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,327.00
263636	2013/03/07	Kai Ma Hydraulics	STRIP & QUOTE:W/SHOP MATERIAL.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 18,343.67
263668	2013/03/07	Kai Ma Hydraulics	STRIP & QUOTE: DAMAGE DONE BY PLASTIC.P/SHAFT. HYDRAULICS. OIL TANK REPAIRS: CL 26685	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,278.68
263717	2013/03/08	Media 24	ADVERT B/SM 50/13: SUPPLY & DELIVERY OF ETHERNET SWITCHES	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,278.42
263718	2013/03/08	Independent Newspaper	ADVERT B/SM 50/13 SUPPLY & DELIVER OF ETHERNET SWITCHES	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,318.49
263731	2013/03/11	Mette's Auto	ATTEND TO WATER LEAK & FAN CL41562 STRIP+QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,609.96
263732	2013/03/11	Mette's Auto	REPAIRS DIESEL PUMP AKON PIPE STRIP+QUOTE CL47435	SCM Policy 4.10.1(c)(ii) Strip & quote	R 11,125.34
263733	2013/03/11	Alco Enterprises	REPAIR BURNT CABLES K/VLEI PUMP HOUSE STRIP+QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 15,429.07
263755	2013/03/11	Supreme Electric Supplies	24 WAY ENCLOSURES (STRONG BOXES)	Formal Quotation Process FQ/SM: 124/13 Only 2 offers received by closing date	R 172,200.01
263761	2013/03/11	Supreme Electric Supplies	FQ 148/13: ANTI-THEFT BONDING & EARTHING CABLE	Formal Quotation Process FQ/SM: 148/13 Only 2 offers received by closing date	R 84,610.80
263762	2013/03/11	V.B Agriculture	STRIP & QUOTE OF FRONT LOADER 2 TIE ROD STEERING 2 TRACK ROD FOR CL 47491 AS PER QUOTE SQ101686	SCM Policy 4.10.1(c)(ii) Strip & quote	R 13,065.38
263856	2013/03/13	Wilhelm's Auto	STRIP+QUOTE CL20111 FOR SERVICE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,805.00
263862	2013/03/13	Media 24	ADVERT: EIKESTADNUUS (CLERK)	SCM Policy 4.10.1(c)(i) Media House Exception	R 6,598.50
263891	2013/03/14	Power Transformers	STRIP & QUOTE: SUBSTATION	SCM Policy 4.10.1(c)(ii) Strip & quote	R 36,822.00
263893	2013/03/14	G.R Pump & Valve	STRIP+QUOTE ON SEWAGE PUMPS NOT WORKING AT ALL	SCM Policy 4.10.1(c)(ii) Strip & quote	R 13,944.48
263899	2013/03/14	Victory Ticket 212	STRIP & QUOTE: SERVICE & REPLACE PARTS. EIKESTAD HALL	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,800.00
263915	2013/03/14	Independent Newspaper	AD FOR BID 51/13 MICROSOFT MIGRATION	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,829.03
263916	2013/03/14	Independent Newspaper	AD FOR BID 51/13 MICROSOFT MIGRATION	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,829.03
263918	2013/03/14	Independent Newspaper	ADVERT NEWSPAPER FOR B/SM 52/13	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,829.03
263942	2013/03/14	Novel Sibosch	SERVICE 120 000KM - CL21171 : AGENCY.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,961.42
263948	2013/03/14	Media 24	ADVERT NEWSPAPER FOR B/SM 52/13 (FOR DIE BURGER)	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,278.42
264028	2013/03/15	Eskom	STRIP & QUOTE:- REPAIR & TEST 66KV BUSHING:-JAN MARAIS SUBSTASIE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 9,606.22
264049	2013/03/15	Swey Design	HALF PAGE WATER SAVINGS ADVERT	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,200.00
264057	2013/03/15	CBI Electric Cables	STRIP & QUOTE RE ROUTE 11KV CABLE STELLENBOSCH MAIN SUSTATION	SCM Policy 4.10.1(c)(ii) Strip & quote	R 17,240.32
264059	2013/03/15	Gearbox Repair Center	STRIP AND QUOTE ON FAULTY GEARBOX AND CLUTCH CL40824	SCM Policy 4.10.1(c)(ii) Strip & quote	R 60,674.45
264066	2013/03/15	Droomers Garage Paarl	STRIP & QUOTE FOR SERVICE OF CL 30857 AS PER QUOTE 707	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,582.72
264109	2013/03/18	DSV Consulting Engineers	FQ 171/13 VOIP INVESTIGATION. PLANNING AND PROJECT MANAGEMENT	Formal Quotation Process FQ/SM: 171/13 Only 1 offer received by closing date	R 131,100.00
264128	2013/03/18	Independent Newspaper	STRIP & QUOTE:LOADTEST PESCI P777 CRANE - CL42362.	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,428.00
264137	2013/03/18	Stellfire	STRIP & QUOTE:-REPAIR & CHECK FIRE EXTINGUISHERS IN ALL SUBSTATION	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,943.30
264138	2013/03/18	Mette's Auto	STRIP & QUOTE: REPAIR TO ENGINE - CL10278.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 34,922.74
264142	2013/03/18	Otto Waste Systems	FQ/SM 160/13 SUPPLY & DELIVERY OF WHEELY BINS	Formal Quotation Process FQ/SM: 160/13 Only one offer received by closing date	R 132,217.20
264176	2013/03/19	Megan's Transport	STRIP & QUOTE:REMOVE WATER TANK.VALVES.DRILL OUT BROKEN STUDS-CL29728.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,440.00
264178	2013/03/19	Megan's Transport	STRIP & QUOTE:SUPPLY & FIT ACCELERATOR CABLE & THROTTLE MECHANISM.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,224.00
264199	2013/03/19	De Kock Cronje	STRIP & QUOTE:REPAIR LMS BREAKER M/S ANTHONY.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,347.04
264220	2013/03/19	Media 24	KENNISGEWING VIR DIE WAARDASIE APPEL RAAD	SCM Policy 4.10.1(c)(i) Media House Exception	R 11,409.12
264232	2013/03/20	Media 24	ADVERTENSIE VIR LEDE VIR DIE WAARDASIE APPEL RAAD	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,155.00
264233	2013/03/20	Media 24	20X4 BLACK & WHITE ADVERT /NOTICE (EIKESTADNUUS)	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,911.10
264237	2013/03/20	De Kock Cronje	STRIP & QUOTE REPAIR AND REPLACE CABLE BOXES	SCM Policy 4.10.1(c)(ii) Strip & quote	R 14,603.40
264238	2013/03/20	De Kock Cronje	STRIP & QUOTE REPAIR HAWKER & SIDDELEY RMU	SCM Policy 4.10.1(c)(ii) Strip & quote	R 16,017.06

**Stellenbosch Municipality**

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**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
264268	2013/03/25	Alco Enterprises	STRIP & QUOTE REPAIR ON GENERATOR @FHK	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,712.53
264315	2013/03/25	Cape Subscriptions	ANNUAL SUBSCRIPTION EIKESTADNUUS: OFFICE OF THE SPEAKER	SCM Policy 4.10.1(c)(i) Media House Exception	R 420.00
264317	2013/03/25	Cape Subscriptions	ANNUAL SUBSCRIPTION BUSINESS DAY:DIRECTOR L.MDUNYELWA	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,249.25
264318	2013/03/25	Cape Subscriptions	ANNUAL SUBSCRIPTION DIE BURGER-OFFICE OF THE SPEAKER	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,614.80
264323	2013/03/25	Ignite Advisory	IMPLEMENTATION OF IDP: SDBIP	Formal Quotation Process FQ/SM 178/13 Only one offer received by closing date	R 111,900.00
264325	2013/03/25	Hydrenco	STRIP+QUOTE ON CL37160 REVO SYSTEM & LABOUR.BRASS-BUSH.SPACER BUSH	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,561.00
264331	2013/03/25	U.M Radio	STRIP & QUOTE:SUPPLIED PART & MATERIAL.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,550.00
264344	2013/03/25	Ignite Advisory	IMPLEMENTATION OF IDP: IMAP	Formal Quotation Process FQ/SM 177/13 Only one offer received by closing date	R 84,800.00
264392	2013/03/25	He & She Driver Training	ADVANCE DRIVING: DEFENSE DRIVING - LIGHT VEHICLE	Formal Quotation Process FQ/SM: 164/13 Only one offer received by closing date	R 200,000.00
264400	2013/03/25	Media 24	ADVERTENSIE: DRUK EN LEWERING VAN MUNISIPALE REKENING (B/SM 48/13)	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,278.42
264408	2013/03/26	Media 24	ADVERTENSIE VIR LEDE VIR DIE WAARDASIE APPEL RAAD (PAARL POST)	SCM Policy 4.10.1(c)(i) Media House Exception	R 6,335.99
264410	2013/03/26	Independent Newspaper	ADVERT: PRINTING AND RENDERING OF MINICIPAL ACCOUNT: B/SM 48/13	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,573.76
264414	2013/03/26	Leading Edge 70 cc	STRIP & QUOTE SST1 & SST3 REPLACE BEARINGS.SHAFT & LINKS ON CHAIN	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,267.50
264428	2013/03/26	Media 24	ADVERT FOR NOTICE GEWING V.CONCEPT BEGROTING IN EIKESTAD & GAZZ	SCM Policy 4.10.1(c)(i) Media House Exception	R 11,644.42
264458	2013/03/26	Media 24	OFFICIAL NOTICE: POLICY ON OUTDOOR DINING. TRADING AND THE USE OF PUBLIC PLACES	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,474.40
264459	2013/03/26	Media 24	OFFICIAL NOTICE: POLICY ON OUTDOOR DINING. TRADING AND THE USE OF PUBLIC PLACES	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,041.28
264493	2013/03/27	Independent Newspaper	ADVERT : ACCOUNTANT SDBIP MONITORING & BUDGET CONTROL (9.2.2.4) BUDGET OFFICE	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,896.80
264495	2013/03/27	Megan's Transport	STRIP & QUOTE:REPLACE STABILISER FOOT PADS & RETAINERS-CL6903	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,800.00
264515	2013/03/27	Media 24	IDP ADVERTS	SCM Policy 4.10.1(c)(i) Media House Exception	R 11,353.30
264532	2013/03/28	Hidrotech	STRIP & QUOTE REPAIRS TO ROBOT PUMP MODEL RW1641LI-V-S/N 11232 AT DIE BOORD PUMP STATION :REF REC005	SCM Policy 4.10.1(c)(ii) Strip & quote	R 61,949.88
264579	2013/03/28	Payless Fitment	STRIP+QUOTE CL29728 SILENCER(SPECIAL MAKEUP)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,400.00
264585	2013/03/28	Alco Enterprises	STRIP & QUOTE REPAIR TO 42KVA GENERATORS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 60,252.50
	2013/03/13	Mette's Auto		SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,931.88
<b>Total for March 2013</b>					<b>R 1,647,148.81</b>

264616	01/04/2013	PLE Irrigation Services	FQ SM 155/13:SUPPLY 4:1:1 50KG BAG.	FQ SM 155/13 Only 1 offer received by closing date.	R 8,970.00
264618	01/04/2013	Schafer Media CC	IDP ADVERT - APRIL 2013.	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,560.00
264644	02/04/2013	Independent Newspaper (PTY)	ADVERT: SNR LED POST IN WEEKEND ARGUS 6/04/2013	SCM Policy 4.10.1(c)(i) Media House Exception	R 13,374.30
264657	02/04/2013	Dennis Moss Venootskap	FQ 193/13 PROJECT MANAGEMENT FOR 1 MILLION TREES UNTIL 30 JUNE 2013	FQ SM 193/13 Only 2 offers received by closing date.	R 38,304.00
264660	02/04/2013	Eikestadnuus Beperk	B/SM 1/14 ADVERT FOR REMOVAL OF DEBRIS FROM STORMWATER STRUCTURE	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,299.21
264664	03/04/2013	Media24 Beperk	BID 1/14 REMOVAL OF DEBRIS FROM STORMWATER STRUCTURES AT KAYAMANDI	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,134.10
264706	03/04/2013	Kreatif Code And Design CC	1 MILLION TREES WEBSITE	SCM Policy 4.10.1(c)(i) Media House Exception	R 24,738.00
264707	03/04/2013	ABB South Africa (PTY) LTD	STRIP & QUOTE REPAIR 2 PANELS + VD4 BREAKERS WELGEVONDEN SUBSTATION	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,096.50
264714	04/04/2013	Media24 Beperk	ADVERT FOR SENIOR LED POST IN DIE BURGER	SCM Policy 4.10.1(c)(i) Media House Exception	R 9,028.80
264725	04/04/2013	Swey Design CC	FULL PAGE ADVERT IDP MTNG SCHEDULE	SCM Policy 4.10.1(c)(i) Media House Exception	R 6,750.00
264756	04/04/2013	J & B Manufacturing	STRIP & QUOTE PLATE COMPACTOR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,525.23
264817	05/04/2013	Wilhem's Auto	STRIP & QUOTE TRACE FUEL STARVATION CL 23651	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,600.00
264818	05/04/2013	Alco Enterprises (PTY) LTD	WELGELEGEN PUMP STATION PUMP NOT WORKING	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,961.97
264820	05/04/2013	Alco Enterprises (PTY) LTD	STRIP & QUOTE CLOETESVILLE PUMP STATION PUMP 1 TRIPS ON NO FLOW	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,437.97
264896	08/04/2013	Media24 Beperk	ADVERT WORD PROCESSOR (EIKESTADNUUS)	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,886.80
264899	08/04/2013	Media24 Beperk	ADVERT FOR EIKESTADNUUS (BELANGRIKE KENNISGEWING: ALLE ADVERTISEERDERS EN LESERS)	SCM Policy 4.10.1(c)(i) Media House Exception	R 6,804.60
264913	08/04/2013	Hydro-Tech Systems PTY LTD	STRIP+QUOTE FOR DAMAGE PUMP	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,249.00
264939	08/04/2013	Datacentrix	FQ/SM: 191/13 THE REWAL OF EMC NETWORKER BACK UP SOFTWARE	FQ SM 191/13 Only one quotation received by closing date.	R 158,830.44
264966	08/04/2013	Triangle Brake Services (PTY)	STRIP & QUOTE CL 18320 REPLACING FLYWHEEL REFER TO ORDER 263869	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,609.26
264984	09/04/2013	Rennies Travel PTY LTD	FLIGHTS FOR J. COETZEE TO ATTEND NERSA D FORM WORKSHOP CPT -JO/BURG + HOTEL ACCOMMODATION	Travel Agent :SCM Reg 4.10.1 ( c)	R 7,501.86
265005	09/04/2013	Sure Stellenbosch Travel	FLIGHT FOR MM ON 28-30 APRIL + ACCOMMODATION	Travel Agent :SCM Reg 4.10.1 ( c)	R 5,281.00
265047	10/04/2013	Alco Enterprises (PTY) LTD	STRIP & QUOTE: C/VILLE PUMP NO TRIPS ON NO FLOW.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,437.97
265048	10/04/2013	Flo Specialized Products Sol	STRIP & QUOTE:REPAIR HYDRAULIC FOOPUMP & 400 HEA	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,845.00
265060	10/04/2013	Milhon HVAC	STRIP+QUOTE REPAIR TO AIRCON COMPRESSOR @ LA MOTTEBTU 9000	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,180.00
265085	11/04/2013	Alco Enterprises (PTY) LTD	STRIP+QUOTE GENERATOR NOT SWITCHING ON	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,712.53
265092	11/04/2013	Media24 Beperk	BID 2/14 AND 3/14 ANNUAL TENDERS PLANT AND MATERIALS AND CIVIL WORK	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,422.74
265098	11/04/2013	Independent Newspaper (PTY)	AD FOR BID2/14 AND 3/14 ANNUAL TENDERS: CIVIL WORKS AND HIRING OF PLANT AND MATERIAL	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,573.76

**Stellenbosch Municipality**

Financial Statements for the year ended 30 June 2013

**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
265108	11/04/2013	Fire Raiders Cape (PTY) LTD	STRIP+QUOTE TO REPAIR CL32741 (SOLE SUPPLIER FOR GIDIVA W/PUMPS)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 16,960.44
265127	11/04/2013	Triangle Brake Services (PTY)	STRIP+QUOTE REPAIR HANDBRAKE CL57522	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,170.26
265133	11/04/2013	Media24 Beperk	HALF PAGE ADVERT	SCM Policy 4.10.1(c)(i) Media House Exception	R 15,212.16
265134	11/04/2013	Storage Technology Services	FQ/SM 192/13 TAPE LIBRARY THAT DELIVERS UP TO 60TB NATIVE CAPACITY WITH MINIMAL INVESTMENT	FQ SM 192/13 Only 2 offers received by closing date	R 83,265.47
265159	12/04/2013	Alfonso Stephen Leendertz	STRIP & QUOTE DETECT REPAIR OF BROKEN HOT WATER PIPE IN CONCRETE FOUNDATION	SCM Policy 4.10.1(c)(ii) Strip & quote	R 14,755.00
265190	12/04/2013	Sure Stellenbosch Travel	MEETING DISCUSSION WITH NERSA - RE TARIFFS:FLIGHT 17 APRIL 2013 - F.KOEGELENBERG	Travel Agent :SCM Reg 4.10.1 ( c)	R 3,705.00
265198	12/04/2013	Associated Automotive Dist	STRIP & QUOTE:OIL FILTER.FEUL FILTER.SUMP PLUG WASHER-CL55545.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 25,644.27
265207	12/04/2013	Adenco Construction (PTY) LTD	STRIP & QUOTE: SS TORTELDFUF.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 24,293.40
265220	15/04/2013	Rambore	FQ 204/13 TRUST BORING UNDER THE RAILWAY LINE TO INSTALL 11KV CABLE	FQ SM 204/13 Only one offer received by closing date.	R 185,780.10
265248	15/04/2013	U.M. Radio	REPAIRED & SERVICED MOTOROLA RADIO'S:STRIP & QUOTE.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,671.72
265257	15/04/2013	Triangle Brake Services (PTY)	STRIP & QUOTE:VEHICLE BRAKE DOWN TOW IN-REPAIRS ON CL27478.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,960.12
265268	15/04/2013	Media24 Beperk	FULL PAGE ADVERT KAYAMANDI : THANKS TO DONORS	SCM Policy 4.10.1(c)(i) Media House Exception	R 17,211.35
265270	15/04/2013	Media24 Beperk	ADVERT 16CM X 4 COLUMN 12.8CM WIDE.	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,299.25
265292	15/04/2013	Kai-Ma Hydraulics PTY LTD	STRIP+QUOTE CL63523 HYDRAULIC MOTOR & LABOUR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,996.31
265307	15/04/2013	JPD Maintenance	FQ/SM 180/13 EXTERNAL PAINTING OF EAST WALL . NEETHLINHUIS	FQ SM 180/13 Only two offers received by closing date	R 60,000.00
265312	15/04/2013	Barloworld Toyota	STRIP & QUOTE HERSTEL SOOS PER KWOTASIE 005862 CL 19927	SCM Policy 4.10.1(c)(ii) Strip & quote	R 29,693.33
265321	16/04/2013	Meyer En Ferreira	FQ 195/13:RE-UPHOLSTERY & RE-POLISH FURNITURE MAYOR'S OFFICE	FQ SM 195/13 Only two offers received by closing date.	R 35,620.00
265357	16/04/2013	Barloworld Toyota	STRIP & QUOTE ON ENGINE (CL 13093)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,707.50
265380	17/04/2013	Independent Newspaper (PTY)	ADVERT:- CAPE ARGUS - B/SM 4/14 TELEPHONE SYSTEMS	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,318.49
265381	17/04/2013	Media24 Beperk	ADVERT:-DIE BURGER - B/SM 4/14 TELEPHONE SYSTEMS	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,137.51
265382	17/04/2013	Media24 Beperk	ADVERT:- EIKESTADNUUS (PUBLIC PARTICIPATION MAN. LANDFILL SITE)	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,093.00
265384	17/04/2013	Media24 Beperk	ADVERT:- DIE BURGER (PUBLIC PARTICIPATION MAN. OF LANDFILL SITE)	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,278.42
265390	17/04/2013	Adenco Construction (PTY) LTD	STRIP & QUOTE: SS UNIE PARK.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 39,957.00
265397	17/04/2013	Swey Design CC	ADVERT FULL PAGE:KAYAMANDI DONORS.	SCM Policy 4.10.1(c)(i) Media House Exception	R 6,750.00
265457	18/04/2013	Tank Industries (PTY) LTD	FQ/SM 189/13 CABLE JOINTING RAINING	FQ SM 189/13 Only one offer received by closing date	R 136,500.00
265458	18/04/2013	Tjeka Trading Matters (PTY) LTD	FQ 201/13:APPLY HEALTH&SAFETY TO A WORK AREA	FQ SM 201/13 Only one offer received by closing date	R 90,692.00
265459	18/04/2013	Tjeka Trading Matters (PTY) LTD	FQ 202/13:PRE-CAST KERBS & CONCRETE CHANNELS ON RD WORKS CONSTR.SITE	FQ SM 202/13 Only one offer received by closing date.	R 60,830.00
265460	18/04/2013	Tjeka Trading Matters (PTY) LTD	FQ 197/13:INSTALL MANHOLES+CHAMBERS ON CIVIL CONSTR.SITE	FQ SM 197/13 Only 1 offer received by closing date.	R 77,420.00
265461	18/04/2013	Tjeka Trading Matters (PTY) LTD	FQ 198/13:MAINTAIN & REPAIR BITUMINOUS RD SURFACES	FQ SM 198/13 Only 1 offer received by closing date.	R 48,770.00
265578	19/04/2013	FIAB Mechanicals Installations	STRIP TO QUOTE- BIOFILTER NR.2	SCM Policy 4.10.1(c)(ii) Strip & quote	R 37,620.00
265622	21/04/2013	Van Zyl & Associates Consultan	FQ SM 184/13:CONSULTANT APPOINTMENT TO ADVICE ON CRITICAL MAINTENANCE / UPGRADING	FQ SM 184/13 Only 2 offers received by closing date.	R 108,295.44
265677	22/04/2013	Redhills Electronics	FQ SM 214/13:INSTALLING OF 2 CAMERA'S AND SERVER AT BARRY STREET.	FQ SM 214/13 Only 1 offer received by closing date	R 199,406.52
265710	22/04/2013	Eikestad Tuinsentrum BK	STRIP & QUOTE: HERSTEL VAN PLAAT STOMPE VEHICLE BREAKDOWN: STRIP & QUOTE- WATER PUMPBROKEN. MOBILIZER. V-BELT BROKEN	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,830.01
265717	22/04/2013	G.B. Linders	STRIP & QUOTE:REPLACE VALVE WORKING PARTS OF 200MM RS GATE VALVE AT FINAL DAM	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,100.00
265737	23/04/2013	G.R. Pump and Valve Services	STRIP & QUOTE:HYDRAULIC PUMP FROM VEHICLE.OVERHAUL PUMP WITH NEW OVERHAUL KIT	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,908.34
265739	23/04/2013	Kai Ma Hydraulics PTY LTD	STRIP & QUOTE:- REPAIRS ON CL 36560	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,293.24
265764	23/04/2013	B&C Auto	STRIP & QUOTE:- CL 46546- CV JOINTS.STARTER + LABOUR AS PER QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,394.00
265765	23/04/2013	B&C Auto	ADVERT: AUDITING OF PERFORMANCE MAN & INFORMATION: B/SM 5/14	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,563.65
265781	24/04/2013	Media24 Beperk	PLACEMENT OF NOTICES 15 X 4 (EIKESTADNUUS): TEMP CONVERSION OF DUAL TO 1 WAY ROAD. DORP STR	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,092.99
265784	24/04/2013	Media24 Beperk	STRIP & QUOTE:- SERVICE & CHECK BRAKES (CL 43650)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,639.88
265796	24/04/2013	Supreme Motor's	STRIP & QUOTE: VEHICLE MAINTENANCE: CL 53173	SCM Policy 4.10.1(c)(ii) Strip & quote	R 12,966.50
265811	24/04/2013	Barloworld Toyota	STRIP & QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,260.00
265815	24/04/2013	Megan's Construction	STRIP+QUOTE TO DEPACT.REPAIR+REPLACE BROKEN WATERPIPE U/GROUND	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,000.00
265827	24/04/2013	Jones John Jerome	STRIP & QUOTE:REPAIR M/S KHAYAMANDI.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 43,263.00
265852	24/04/2013	Power Transformers	STRIP & QUOTE CL 59250 REPAIRING OF PUMP	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,975.79
265912	25/04/2013	Supreme Motor's	FQ 205/13:- SUPPLY & DEL. OF CCTV CAMERAS @C/VILLE MALL+ GSM WIRELESS LINK	FQ SM 205/13 Only 2 offers received by closing date.	R 198,612.69
265919	25/04/2013	Fences & Guards (PTY) LTD	STRIP & QUOT:- REPAIR CABLES @ LOWER DORP SUBSTATION	SCM Policy 4.10.1(c)(ii) Strip & quote	R 21,890.94
265935	25/04/2013	CBI Electric: African Cables	ADVERT: B/SM 6/14: ACCESS TO BASIC SERVICES IN VARIOUS INFORMAL SETTLEMENT	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,829.03
265947	26/04/2013	Independent Newspaper (PTY)	ADVERT: B/SM 6/14: ACCESS TO BASIC SERVICES IN VARIOUS INFORMAL SETTLEMENT	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,563.65
265948	26/04/2013	Media24 Beperk	ADVERT B/SM 5/14: AUDITING	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,829.03
265952	26/04/2013	Independent Newspaper (PTY)	FQ 154/13:- SUPPLY & DEL.MILLFEED SAND FOR I/VALLEY W.W.T.W	FQ SM 154/13 Only 2 offers received by closing date	R 200,000.00
265953	26/04/2013	Cape Silica Supplies	CORPORATE POWERPOINT PRESENTATION/DVD	FQ/SM 196/13 Only 1 offer received by closing date.	R 114,989.25
265954	26/04/2013	Keep The Dream 285			

**Stellenbosch Municipality**

Financial Statements for the year ended 30 June 2013

**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
265973	27/04/2013	De Kock & Cronje CC	STRIP & QUOTE:REPAIR REYROLLE SWITCHES @ BJ VORSTER SUBSTATION.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 15,516.54
265974	27/04/2013	De Kock & Cronje CC	STRIP & QUOTE:REPAIR NX3 F RMU.REPAIR MINI SUB.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 19,055.10
266025	28/04/2013	Jetvac South Africa	REPAIR WATERPUMP ON PUMP - CL29728.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,913.18
266034	28/04/2013	Eikestad Tuinsentrum BK	REPAIR NON START. 038 SAW: STRIP & QUOTE.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,384.00
266035	28/04/2013	Turfmaster	STRIP & QUOTE:HERSTEL VAN MASJEN.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,500.14
266058	28/04/2013	Hydro-Tech Systems PTY LTD	STRIP & QUOTE:45KW TWO POLE MOTOR AT POLKADRAAI PUMP STATION IN STELLENBOSCH	SCM Policy 4.10.1(c)(ii) Strip & quote	R 22,287.00
266059	28/04/2013	Mette's Auto Electrical	STRIP & QUOTE:RECON SUB ASSY-ENGINE BLOCK - CL16730.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 18,313.10
266072	29/04/2013	W/shop	STRIP & QUOTE ON COMPACTOR HOPPER : CL 37160	SCM Policy 4.10.1(c)(ii) Strip & quote	R 77,837.51
266084	29/04/2013	Media24 Beperk	NOTICE NO.P11/13 REZONING & SUBDIVISION : FARM 1202/59 JOHANNESDAL	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,474.40
266085	29/04/2013	Media24 Beperk	NOTICE NO.P11/13 REZONING & SUBDISION FARM 1202/59.JOHANNESDAL	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,041.28
266086	29/04/2013	Thysonic Systems	STRIP & QUOTE REPAIR MAIN SLIDING GATE AT BELTANA	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,200.00
266088	29/04/2013	Media24 Beperk	ADVERT:- EIKESTADNUUS - TRAFFIC OFFICER	SCM Policy 4.10.1(c)(i) Media House Exception	R 5,155.00
266089	29/04/2013	Independent Newspaper (PTY)	ADVERT:TRAFFIC OFFICE POSITION	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,896.81
266093	29/04/2013	Media24 Beperk	ADVERT FOR TRAFFIC OFFICER POSITION FOR DIE BURGER	SCM Policy 4.10.1(c)(i) Media House Exception	R 9,028.80
266118	29/04/2013	Media24 Beperk	APPROVED ADJUSTMENT BUDGET NOTICE (EIKESTAD & GAZETTE)	SCM Policy 4.10.1(c)(i) Media House Exception	R 11,644.40
266125	29/04/2013	Headzone Workshop	STRIP & QUOTE COMPLETE ENGINE OVERHAUL CL 41279 FORD IKON REPLACE ORDER 263287	SCM Policy 4.10.1(c)(ii) Strip & quote	R 18,059.88
266147	30/04/2013	Omega Brake & Clutch Marketin	STRIP & QUOTE:HAND BRAKE ASSEMBLY OF - CL40824.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,653.73
266159	30/04/2013	Media24 Beperk	NOTICE NO.P12/13 REZONING OF ERF 6306 STELLENBOSCH	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,948.80
266162	30/04/2013	Wenn John	STRIP+QUOTE TO REPAIR SEWER LINE @JACARANDA FLATS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 9,500.00
<b>Total for April 2013</b>					<b>R 2,621,475.64</b>

266177	2013/05/01	Megans Construction Equipment	STRIP & QUOTE REPLACE WATER PUMP REMOVE V BELT FAN CJ 37274	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,040.00
266193	2013/05/01	Loxton Irrigation	INSTALL IRRIGATION AT ADAM TAS ROAD AS PER SPECIFIC	Only 2 offers received by closing date	R 27,402.04
266206	2013/05/01	Adenco	STRIP & QUOTE:- REPAIR & REPLACE SWITCHGEAR -SS MARAIS PARK	SCM Policy 4.10.1(c)(ii) Strip & quote	R 12,961.80
266246	2013/05/02	Xtantis	HIRE OF GENERATOR @ KLEIN VALLEI RES	Only 1 offer received by closing date	R 3,258.35
266248	2013/05/02	R G S	WOOD TRANSMISSION POLES 9M 160-180MM DIA.	Only 2 offers received by closing date	R 16,894.80
266251	2013/05/02	Times Media	ADVERT:- TIMES MEDIA:- PLACEMENT OF ADVERT - CHIEF FINANCIAL OFFICER	SCM Policy 4.10.1(c)(i) Media House Exception	R 24,131.52
266252	2013/05/02	Media 24 (Rapport)	ADVERT:- PLASING VAN ADVERT - CHIEF FINANCIAL OFFICER	SCM Policy 4.10.1(c)(i) Media House Exception	R 21,392.10
266253	2013/05/02	Media 24 (Die Burger)	PLASING VA SDVETENSIE (HOOF FINANSIELE BEAMPT)	SCM Policy 4.10.1(c)(i) Media House Exception	R 9,028.80
266255	2013/05/02	Independent Newspaper (Argus)	PLACEMENT OF ADVERTISEMENT (CHIEF FINANCIAL OFFICER)	SCM Policy 4.10.1(c)(i) Media House Exception	R 10,466.84
266262	2013/05/02	Kilotreads	FITM.NEW TYRES:CL37862.175/70R14	Only 1 offer received by closing date	R 3,524.88
266288	2013/05/02	Kai Ma Hydraulics Pty Ltd	F/S.MULTIHAWK.VALVES.BAL.W/ALIGNM	SCM Policy 4.10.1(c)(ii) Strip & quote	R 28,439.64
266289	2013/05/02	Hydrenco cc	STRIP & QUOTE : CL 37160 (REQ NO 282902)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,903.00
266303	2013/05/02	Madge Computers	STRIP & QUOTE : CL 26685	Only 1 offer received by closing date	R 9,882.43
266306	2013/05/02	Stevenridge cc	P.A SYSTEM AS PER QUOTE	Only 2 offers received by closing date	R 7,182.00
266309	2013/05/02	Transtech Pty Ltd	PETZL ASAP SORBER 40CM	Formal quotation process. Only 1 bid received by closing date.	R 114,000.00
266310	2013/05/02	I. Gideons	FQ/SM:183/13 SUPPLY & FITTING OF LIFT LOGGERS	Formal quotation process. Two bids received by closing date.	R 46,940.00
266322	2013/05/03	Jeffares & Green	FQ/SM:219/13 SOFT LANDSCAPING & IRRIGATION AT DIGTEBY PARK STELLENBOSCH	FQ/SM 139/13. Only 1 bid received by closing date.	R 23,000.00
266328	2013/05/03	Mr Farmer	EXTERNAL AUDITING OF TWO WASTE DISPOSAL	Only 2 offers received by closing date	R 4,959.00
266335	2013/05/03	Eiffel Trading	GREEN FURLINED GUMBOOTS SZ.8x4.7x4.6x2	Only 2 offers received by closing date	R 5,325.00
266339	2013/05/03	Eiffel Trading	REMOVE & REFIT CEILING BOARDS @PLEIN STR.LIBRARY	Only 2 offers received by closing date	R 5,325.00
266339	2013/05/03	Emerge Customer Flow	INSTALLATION OF VIRTUAL QUEUEING SYSTEM	Formal quotation process. Only 1 bid received by closing date.	R 178,321.02
266379	2013/05/05	Eikestad Tuinsentrum	STIHL CHAINSAW M5381 72.2CC	Only 2 offers received by closing date	R 6,115.00
266445	2013/05/06	Media 24 (Die Burger)	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,422.74	
266474	2013/05/07	First Technology	PUBLIC NOTICE IRO B/SM 23/12: EXTENTION OF BID	Formal quotation process. Only 1 bid received by closing date.	R 112,756.00
266475	2013/05/07	First Technology	FQ 229/13 SUPPLY & INSTALL .SETUP WI- FI ACCESS POINTS	Formal quotation process. Only 1 bid received by closing date.	R 109,009.08
266494	2013/05/07	Eikestad Boeredienste	FQ 228/13 SUPPLY & DELIVERY OF WI-FI EQUIPMENT	Formal quotation process. Only 1 bid received by closing date.	R 10,193.88
266503	2013/05/07	Geat Properties	STRIP & QUOTE:CLUTCH	SCM Policy 4.10.1(c)(ii) Strip & quote	R 190,414.20
266521	2013/05/07	LED Motors	FQ SM 230/13:SUPPLY AND DELIVER OF 1 X NISSAN NP300 2.0 LWB SINGLE CAB 'SE'	Formal quotation process. Two bids received by closing date.	R 2,473.80
266560	2013/05/07	Eikestad Brake & Clutch	STRIP & QUOTE:FIX BRAKES ON A CHERRY PICKER - CL21210	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,520.00
266625	2013/05/08	ABB South Africa	STRIP & QUOTE CL 37646 BRAKES & SERVICE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 14,820.00
266627	2013/05/08	Stellenbosch Furniture	STRIP & QUOTE:- REPAIR & PROVIDE CABLE BOX FOR DRY TERM ON LM PANELS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 12,948.00
266635	2013/05/08	Tumar Motors	FQ 224/13:- DOOR CABINET WITH SHELVES 1480(h)x 900(w)	FQ 22/13. Only 1 bid received by closing date	R 8,500.00
266648	2013/05/09	Balamanzi	STRIP+QUOTE CL17442 FOR OVERHAUL ENGINE+LABOUR	Only 1 offer received by closing date	R 9,542.94
266651	2013/05/09	Multi Layer Trade	SUPPLY & INSTALL 25MM WATER METER	Only 2 offers received by closing date	R 9,780.00
266658	2013/05/09	Independent Cranes	HIRING OF 1 X 7 SEATER AVANZA - 1 MONTH	Only 2 offers received by closing date	R 15,381.74
266680	2013/05/09	Kai-Ma Hydraulics	STRIP & QUOTE: CHERRY PICKER REPAIRS: CL 21210	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,557.35
266681	2013/05/09	Franschoek Motors	STRIP & QUOTE:REVER SYSTEM CABLE - CL37160.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,934.69
266690	2013/05/09	Uhpondo Electrical Work	STRIP & QUOTE CL 14934 MAZDA REFER TO ORDER 253962	Only 2 offers received by closing date	R 29,617.20

**Stellenbosch Municipality**

Financial Statements for the year ended 30 June 2013

**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
266698	2013/05/09	Rambore	160MM HDPE PIPE UNDER R304	Formal quotation process. Only 1 bid received by closing date.	R 199,044.00
266705	2013/05/09	Swey Design	ADVERTENSIE: RIVIERNUUS. CLOETESVILLE SWEMBAD	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,600.00
266708	2013/05/09	Megan's Construction	REPLACE ACCELERATOR CABLE & MECHANISM & SERVICES	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,825.00
266709	2013/05/09	Megan's Construction	STRIP & QUOTE: CARRY OUT 6250HR SERVICE: CL 6903	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,260.00
266710	2013/05/09	Avalon Systems	RADIO LINKS INSTALLATION & CONFIGURATION	FQ 257/13. Only 1 bid received by closing date	R 27,500.00
266721	2013/05/10	Kilotreads	12R RETREADS -CL 37160	Only 2 offers received by closing date	R 5,244.00
266728	2013/05/10	Marina Landscaping	FQ/SM: 246/13 SUPPLY & INSTALLATION OF IRRIGATION AT KLAPMUTS ENTRANCE (PHASE 2)	Formal quotation process. Only 1 bid received by closing date.	R 97,798.43
266749	2013/05/10	Mats Carpets	STRIP & QUOTE TO REPAIR RISEN FLOOR @ G/DAL COMM.HALL	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,535.40
266781	2013/05/10	Country Building Supplies	TAPE - PLUMBERS	Only 1 offer received by closing date	R 6,695.00
266802	2013/05/10	Quality Filtration	FQ/SM 254/13 SUPPLY & DELIVER A COMPRESSOR	Formal quotation process. Only 1 bid received by closing date.	R 50,704.92
266820	2013/05/11	Supreme Electric Supplies	FQ 236/13 SUPPLY AND DELIVERY OF 14CORE PVC SWA CABLE (500M)	Formal quotation process. Two bids received by closing date.	R 31,878.15
266821	2013/05/12	Kai-Ma Hydraulics	STRIP & QUOTE CL 24247 SUPPLY & FIT NEW MAIN RELIEF VALVE BINLIFTER KEY	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,307.78
266826	2013/05/12	Plant Boutique	MEDIUM COMPOST UNSIFTED M3	Only 2 offers received by closing date	R 9,484.00
266849	2013/05/12	Syntell	FQ SM 222/13	Formal quotation process. Only 1 bid received by closing date.	R 79,355.40
266858	2013/05/12	A J Smith Construction	REPAIRS & PAINTING OF FLAT.	Only 2 offers received by closing date	R 29,000.00
266886	2013/05/12	Voltez Strand	TAPE DANGER	Only 1 offer received by closing date	R 29,191.64
266892	2013/05/12	Alco Enterprises	STRIP & QUOTE:KLAPMUTS CABLE FAULTY TO RESERVOIR.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,373.12
266964	2013/05/13	Take Note t/a Universal	TUBING COPPER 28MM	Only 2 offers received by closing date	R 17,024.70
266968	2013/05/13	Take Note t/a Universal	ADAPTOR MALE PVC/AC 75MM CL 12	Only 2 offers received by closing date	R 5,416.80
266969	2013/05/13	Coalition Trading 960cc	POLYMER CONCRETE GRATING (COMPL)	Only 1 offer received by closing date	R 25,387.36
266970	2013/05/13	Sizwe Paints	PAINT ROADMARKING BLACK 5 LIT	Only 2 offers received by closing date	R 16,584.72
266971	2013/05/13	Lube Marketing	OIL - SAE 10W -40 MAGNATEC 5 L	Only 2 offers received by closing date	R 15,688.55
266972	2013/05/13	Ithuba Industries	TUBING COPPER 54MM	Only 2 offers received by closing date	R 11,224.12
266980	2013/05/13	Kai-Ma Hydraulics	DULEVO STREET SWEEPER TRAINING	Only 1 offer received by closing date	R 10,830.00
266995	2013/05/13	GM Waste	FQ 234/13 APPOINTMENT OF SITE MANAGER FOR 2 MONTHS	Formal quotation process. Only 1 bid received by closing date.	R 130,000.00
267005	2013/05/14	Wasteman Western Cape	COLLECTION AND DISPOSAL HAZARDOUS WASTE AT STB LAB REDUNDANT TEST KIT	Only 1 offer received by closing date	R 8,873.06
267010	2013/05/14	De Kock & Cronje	STRIP & QUOTE: REPAIR JK REYROLLE SWITCHGEAR. 55 BRANDWACHT	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,553.60
267039	2013/05/14	Media 24 (Rapport)	PLASING VAN ADVERTENSIE VIR DIREKTEUR: NEDERSETTING & EIENDOMSBESTUUR	SCM Policy 4.10.1(c)(i) Media House Exception	R 27,394.20
267056	2013/05/14	Hydreco	STRIP & QUOTE CL 45835 LABOUR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,704.43
267063	2013/05/14	Sizwe Paints	PAINT ROADMARKING WHITE 5 LIT	Only 2 offers received by closing date	R 19,908.00
267064	2013/05/14	Cecil Nurse	THE ECO CHAIR	Only 2 offers received by closing date	R 4,121.53
267065	2013/05/14	Balamanzi	DIRECTIONAL DRILLING AND SLEEVING ACROSS KLAPMUTS BP (12M)	Only 2 offers received by closing date	R 5,622.48
267070	2013/05/14	De Kock & Cronje	STRIP & QUOTE:REPAIR REYROLLE SWITCHGEAR M/S LE SEUR.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,089.44
267084	2013/05/14	J Ruthord	REPAIR & FIT 50MM WOODEN BLINDS.	Only 1 offer received by closing date	R 9,700.00
267085	2013/05/14	Kumrandi Tours	TRANSPORT ON 15TH & 16TH MAY 2013 TO & FROM DEVON VALLEY TO DRE EILAND YOUTH PINOTAGE	Only 2 offers received by closing date	R 2,200.00
267088	2013/05/14	Franschhoek Motors	STRIP & QUOTE HERSTEL CJ 24264	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,459.10
267089	2013/05/14	De Kock & Cronje	STRIP & QUOTE REPAIR REYROLLE SWITCHGEAR SS BRANDWACHT	SCM Policy 4.10.1(c)(ii) Strip & quote	R 18,107.76
267094	2013/05/14	SSE Cape	STRIP & QUOTE VERVANG BATTERY 100AH	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,257.20
267100	2013/05/14	A & F General	MAINTENANCE . REPAIRS + INTERNAL PAINTING AT PHYLLARIA 402	Only 2 offers received by closing date	R 19,753.00
267101	2013/05/14	Kilotreads	1200 R20 TYRES CL 18320	Only 1 offer received by closing date	R 22,800.00
267109	2013/05/15	Ultraprem Chemicals	GERMOTOL (BOWLSAN)	Only 2 offers received by closing date	R 5,130.00
267146	2013/05/15	Independent Newspapers	AD FOR BID 7/14 INSURANCE TENDER	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,829.03
267147	2013/05/15	Media 24 (Die Burger)	AD FOR BID 7/14 INSURANCE TENDER (DIE BURGER)	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,278.42
267148	2013/05/16	Safety Mecca	TWO PIECE DENIM OVERALL + LOGO SIZE XXX LARGE	Only 2 offers received by closing date	R 2,870.02
267154	2013/05/16	Marce	STRIP & QUOTE CL 52641 SERVICE TO TATA ENGINE DRIVE TRAIN & SERVICE PUMP PLUMBING	SCM Policy 4.10.1(c)(ii) Strip & quote	R 11,457.00
267163	2013/05/16	Fire Raider Cape	STRIP & QUOTE CL 18320 SERVICE OF ENGINE DRIVE TRAM PUMP & PLUMBING AS PER QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 11,990.81
267174	2013/05/16	Omega Brake & Clutch	TARGUS DEFCON CABLE LOCK (COMBINATION + BRACKET)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,112.20
267178	2013/05/16	De Kock & Cronje	STRIP & QUOTE: RMU : SDR DU TOIT. REPAIR LONG & CRAWFORD T3GF3 OIL SWITCHGEAR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 11,591.52
267192	2013/05/16	Franschhoek Motors	SERVICE CL59779 STRIP+QUOTE 2750	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,007.26
267193	2013/05/16	De Kock & Cronje	STRIP & QUOTE: SS BATT. REPAIR REYROLLE OUTDOOR OIL SWITCHGEAR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 21,858.36
267200	2013/05/16	Independent Newspapers	BID 8/14 AND 9/14 STREET PARKING	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,829.03
267201	2013/05/16	Media 24 (Die Burger)	BID 8 AND 9/14 STREET PARKING	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,336.92
267239	2013/05/17	Stellfire	SUPPLY FIRE SAFETY EQUIPMENT.	Only 1 offer received by closing date	R 3,347.04
267310	2013/05/19	LED Motors	STRIP & QUOTE: - CJ 75780 -CALL OUT. LOWER CRANK PULLEY LOOSE AS PER QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,585.56
267339	2013/05/19	Supreme Motors	STRIP & QUOTE: REPLACE FAN MOTOR. CHECK WIPER	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,816.34
267356	2013/05/20	Media 24 (Paarl Post)	ADVERT:-PAARL POST-NOTICE P13/13 REZONING FARM NO.1170 PAARL	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,041.28
267371	2013/05/20	Synsport	SUPPLY & INSTALL ARTIFICIAL GRASS 59M/2	Only 2 offers received by closing date	R 17,700.00
267376	2013/05/20	Eyabantu	FQ/SM: 170/13 ITEM 1 SUPPLY AND INSTALL CLOSING COIL SOCKET	Formal quotation process. Only 1 bid received by closing date.	R 104,652.00
267380	2013/05/20	Rennies Travel	FLIGHT TICKETS:- E DE JAGER	Travel Agent :SCM Reg 4.10.1 ( c )	R 9,780.49
267396	2013/05/20	Blackheath Auto Elect.	STRIP & QUOTE NISSAN 24 V STARTER CL 10774	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,924.10
267405	2013/05/21	Media 24 (Eikestad nuus)	NOTICE 914/13 APPLICATION I.T.O REMOVAL OF RESTRICTION ACT+LUPO ERF 6175. STELLENBOSCH	SCM Policy 4.10.1(c)(i) Media House Exception	R 9,897.57
267408	2013/05/21	Koelpark Electrical	ELECTRICAL REPAIRS OF TRANSVALIA FLATS	Only 1 offer received by closing date	R 11,735.00

**Stellenbosch Municipality**

Financial Statements for the year ended 30 June 2013

**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
267432	2013/05/21	Premier Paints	PAINT UNV. UNDERCOAT (5 LITERS)	Only 2 offers received by closing date	R 5,931.10
267436	2013/05/21	I Gideon	LANDSCAPING SERVICES - KETC	Only 1 offer received by closing date	R 18,960.87
267440	2013/05/21	Top Gear Transmission	STRIP & QUOTE : CL 47016 - RECON DIFF	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,270.00
267459	2013/05/22	Balamanzi	DIRECTIONAL DRILLING @ ADAM TAS RD	Only 1 offer received by closing date	R 19,678.68
267460	2013/05/22	E Segers	FIT AND SUPPLY SAFETY GATE TO STOREROOM	Only 2 offers received by closing date	R 5,130.00
267485	2013/05/22	DP Truck Hire	FQ 237/13 DOOR TO DOOR COLLECTION FOR 7 WEEKS	Formal quotation process. Two bids received by closing date.	R 39,849.00
267490	2013/05/22	WDC Contractors	REPAIRS & MAINTENANCE OF FLAT	Only 1 offer received by closing date	R 16,500.00
267505	2013/05/22	R G S	PLUG IN CURRENT TRANSFORMER 150/5	Only 1 offer received by closing date	R 14,483.70
267531	2013/05/22	H.O.W Auto Electrical	STRIP & QUOTE ATTEND TO BURNED WIRING .REMOVE DASHBOARD AS PER QUOTE NO 18 CL 21689	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,770.00
267538	2013/05/22	Christine Langeveldt	INTERNAL PAINTING OF PROPERTY MANAGEMENT OFFICES	Only 2 offers received by closing date	R 9,999.00
267551	2013/05/23	A nd M Primwood	BROWN DOUBLE RECYCLING BINS.	Only 1 offer received by closing date	R 5,100.00
267577	2013/05/23	Media 24 (Die Burger)	BID 12/14 AD FOR ISOLATORS	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,051.70
267582	2013/05/23	Independent Newspapers	BID 11/14 ADVERT FOR RING MAIN UNITS	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,573.76
267585	2013/05/23	Independent Newspapers	BID 12/14 ADVERT FOR RING MAIN SWITCHGEAR	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,355.84
267586	2013/05/23	Media 24 (Die Burger)	AD 11/14 ISOLATORS	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,422.74
267592	2013/05/23	Dahlia Construction	REPAIRS & INTERNAL PAINTING OF FLAT.	Only 2 offers received by closing date	R 27,825.00
267596	2013/05/23	Tony's Catering	CATERING 24 MAY 2013:- HOUSE HAND-OVER	Only 2 offers received by closing date	R 2,250.00
267597	2013/05/23	Fire Raiders Cape	STRIP & QUOTE: REPAIR COMPLETE GEAR LEVER & LINKAGES: CL 18320	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,418.50
267601	2013/05/23	Langverwacht Landscaping	FQ 239/13 SUPPLY AND INSTALLATION OF SOFT LANDSCAPING AT TOWN HALL	Formal quotation process. Only 1 bid received by closing date.	R 97,661.84
267626	2013/05/24	De Kock & Cronje	STRIP & QUOTE REPAIR GEC T30F AND METERING UNIT SS POLICE AS PER QUOTE NO 3798	SCM Policy 4.10.1(c)(ii) Strip & quote	R 14,658.12
267628	2013/05/24	De Kock & Cronje	STRIP & QUOTE REPAIR LUCY FRMU M/S LANDROS AS PER QUOTATION NO.3797	SCM Policy 4.10.1(c)(ii) Strip & quote	R 11,327.04
267646	2013/05/24	AJ Smith Construction	FQ/SM 227/13 REPAIRS AND PAINTING OF THE EXISTING BUILDING IN LA MOTTE TO BE UTILIZED AS A CLINIC	Formal quotation process. Two bids received by closing date.	R 170,000.00
267671	2013/05/24	JD Lawson	LED SPECIALIST	Formal quotation process. Only 1 bid received by closing date.	R 45,900.00
267682	2013/05/24	Hydrotech Systems	FQ 270/13 INSTALLATION OF PEPPER GAS AT VARIOUS PUMP STATIONS	Formal quotation process. Only 1 bid received by closing date.	R 195,510.00
267692	2013/05/24	SAMFA	CONDUCT INVESTMENT ANALYSIS AND STRATEGY REPORT	Formal quotation process. Only 1 bid received by closing date.	R 24,500.00
267711	2013/05/24	Meyer Contractors	CUT DANGEROUS TREE IN MOOIWATER AS PER SPECIFICATIONS	Only 1 offer received by closing date	R 3,800.00
267712	2013/05/24	St. Omer Farm Nursery	SUPPLY:- PANSIES (ASSORTES)	Only 1 offer received by closing date	R 14,897.52
267715	2013/05/24	Steyn's Kwekery	ROSE HT	Only 1 offer received by closing date	R 4,850.00
267725	2013/05/24	Oscar Meyer	PRUNE ROOTS AND REMOVE. PUT BIOBARRIER	Only 2 offers received by closing date	R 11,200.00
267728	2013/05/24	Ernie & Toerien	PRUNE ROOTS AND REMOVE. PUT BIOBARRIER	Only 2 offers received by closing date	R 8,900.00
267753	2013/05/26	Boudel Motors t/a Thorp Isuzu	STRIP & QUOTE:SERVICE TRUCK 30000KM - CL42319.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,036.73
267757	2013/05/26	Prest Engineering	MANUFACTURE & FIT MODIFIED GUTTER.	Only 2 offers received by closing date	R 9,747.00
267780	2013/05/26	Omega Brake & Clutch	STRIP & QUOTE: CL 52277	SCM Policy 4.10.1(c)(ii) Strip & quote	R 12,502.17
267786	2013/05/27	Independent Newspapers	BID 10/14 MANAGEMENT FOR LANDFILL SITE OPERATION AND MAINTENANCE	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,829.03
267787	2013/05/27	Media 24 (Die Burger)	BID 10/14 MANAGEMENT OF LANDFILL SITE	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,336.92
267792	2013/05/27	Rennies Travel	ACCOMODATION B.KEYSER.E DE JAGER.A VAN TAAK 7-11/7/2013	Travel Agent :SCM Reg 4.10.1 ( c)	R 15,816.00
267843	2013/05/28	Redhills Electronic	STRIP & QUOTE:REPAIR BLOEMHOF PARKING DOME CAMERA	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,852.06
267846	2013/05/28	Triangle Brake & Clutch	STRIP & QUOTE:VEHICLE BRAKE DOWN TOW IN.NEW CLUTCH KIT-CL27478.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,763.76
267847	2013/05/28	G.B Linders	STRIP & QUOTE:REPAIR BROKEN CHASSIS.FIT DOOR HINGES-CL24562.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,500.00
267876	2013/05/29	Stellenbosch Cash & Carry	180ML DOOM CI DEFEND *6	Only 2 offers received by closing date	R 2,222.95
267891	2013/05/29	Henchem	2.3:2 50KG	Only 2 offers received by closing date	R 3,971.76
267892	2013/05/29	Waltons Stationery	GBC C340 BINDING MACHINE	Only 2 offers received by closing date	R 4,657.38
267909	2013/05/30	Mr Farmer	RAIN SUITS - LARGE	Only 2 offers received by closing date	R 7,723.50
267926	2013/05/30	Sign a Rama	INTERPRETATIVE SIGNAGE @ JAN MARAIS ECO CENTRE	Only 2 offers received by closing date	R 5,563.72
267931	2013/05/30	Alco Enterprises	STRIP & QUOTE E/BURG PUMP PANNEL NOT WORKING	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,305.63
267936	2013/05/30	Barloworld Toyota	STRIP AND QUOTE ADDITIONAL WORK TO VEHICLE CL 19927	SCM Policy 4.10.1(c)(ii) Strip & quote	R 29,451.09
267958	2013/05/30	LED Motors	REPLACE RADIATOR + PLUG ON TRAILOR -CL 11854 (STRIP & QUOTE)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,391.06
267959	2013/05/30	Alco Enterprises	REPLACE BREAKERS + CONTROLLER ON GENERATOR (F/HOEK)STRIP & QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,643.66
267960	2013/05/30	Media 24 (Eikestad nuus)	ADVERT:- EIKESTADNUUS - TREE NOTICE	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,093.00
267979	2013/05/31	Hidrotech	STRIP & QUOTE:REPLACE BEARINGS AND GLANDPACKING AT DE ZALZE PUMP STATION	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,995.48
268008	2013/05/31	Omega Brake & Clutch	STRIP+QUOTE RECON FOOT VALVE+LABOUR CL26685	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,177.40
268017	2013/05/31	Independent Cranes	STRIP & QUOTE:SERVICE HANDPUMP ON CABLE DRUM TRAILER.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,262.90
268028	2013/05/31	Nclose	KASPERSKI AV IMPLEMENTATION AND CALL OUT FEE	Only 2 offers received by closing date	R 10,431.00
268029	2013/05/31	Sure Travel	AIRTICKET FOR T.SERFONTEIN 3/6/2013 CAPE TOWN TO DUBAI AND SERVICE FEE	Travel Agent :SCM Reg 4.10.1 ( c)	R 18,723.53
268030	2013/05/31	Eikestad Auto Electrical	STRIP AND QUOTE FOR BURNT WIRING UNDER SWITCH BOARD FOR CL 18446	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,475.00
<b>Total for May 2013</b>					<b>R 3,328,553.82</b>
268042	2013/06/02	Winelands Tree Nursery	AMANDEL MIXED (ALMOND TREE 10L)	1 offer received by closing date	R 6,500.00
268043	2013/06/02	Kilotreads	195R14C BC CV2000 CL 37646	1 offer received by closing date	R 4,138.20
268066	2013/06/04	Media 24 Beperk	ADVERT FOR LIBRARY SERVICES	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,742.61

**Stellenbosch Municipality**

Financial Statements for the year ended 30 June 2013

**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
268082	2013/06/04	H D Transmission Pty Ltd	STRIP & QUOTE GEARBOX - AGENTS: CL 64779	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,819.42
268083	2013/06/04	Media 24 Beperk	NOTICE - APPROVED BUDGET (EIKESTADNUUS & GAZETTE)	SCM Policy 4.10.1(c)(i) Media House Exception	R 11,644.42
268084	2013/06/04	Top Gear Transmissions	STRIP & QUOTE - REMOTE & FIT GEARBOX. FIT CLUTCH: CL 27980	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,480.00
268087	2013/06/04	Media 24 Beperk	ADVERTISEMENT: DIR: HS & PM	SCM Policy 4.10.1(c)(i) Media House Exception	R 26,812.80
268088	2013/06/04	Media 24 Beperk	ADVERTENSIE: DIR: MN & EIENDOMSBESTUUR	SCM Policy 4.10.1(c)(i) Media House Exception	R 38,030.40
268092	2013/06/04	Country Building Suppliers	BROOMS - SOFT (GB6)	1 offer received by closing date	R 2,868.01
268094	2013/06/04	Country Building Suppliers	BROOMS - PLATFORM (SOFT) 460MM	1 offer received by closing date	R 3,522.00
268103	2013/06/04	Eikestad Furniture Co Pty Ltd	24 X EA SIDE PLATES. DINNER PLATES. JUICE GLASSES & CAKE FORKES	2 offer received by closing date	R 3,690.00
268108	2013/06/04	Schafer Media cc	TRAFFIC ADVERT	SCM Policy 4.10.1(c)(i) Media House Exception	R 1,596.00
268114	2013/06/04	Waltons (Proprietary) Limited	OPTIPLAN PLASTIC CONTAINER A4 325MM 1+4 FLAT (GREEN 294)	2 offer received by closing date	R 2,563.61
268118	2013/06/04	Triangle Brake Services Pty Ltd	STRIP & QUOTE CL 41275 AS PER QUOTE QU110095	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,903.72
268120	2013/06/04	Bathrooms 4 U Stellenbosch	KWIKOT GEYSER 100/600KPA DUAL	1 offer received by closing date	R 3,522.60
268140	2013/06/05	Media 24 Beperk	ADVERTENSIE: ARGIEFBEAMPT - 13/6/2013: EIKESTADNUUS	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,093.00
268149	2013/06/05	G.R Pump & Valve Services	STRIP & QUOTE: REPAIR ALM SUBMISIBLE PUMP AT AERATOR BASIN #1	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,340.20
268151	2013/06/05	G.R Pump & Valve Services	STRIP & QUOTE: REPAIR 80MM NON RETURN VALVE ON SLUDGE BASIN	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,095.10
268152	2013/06/05	G.R Pump & Valve Services	STRIP & QUOTE: REPAIR PUMP 1 MOTOR BURNT & NEEDS TO BE REWIND	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,703.20
268153	2013/06/05	G.R Pump & Valve Services	STRIP & QUOTE: REPAIR OF PUMP 2 MOTOR PNIEL	SCM Policy 4.10.1(c)(ii) Strip & quote	R 13,216.02
268154	2013/06/05	G.R Pump & Valve Services	STRIP & QUOTE - REPAIR ROBOT PUMP AT SINK BASIN	SCM Policy 4.10.1(c)(ii) Strip & quote	R 12,859.20
268155	2013/06/05	G.R Pump & Valve Services	STRIP & QUOTE - FHK MAIN CONTROL PANEL	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,078.00
268156	2013/06/05	G.R Pump & Valve Services	STRIP & QUOTE - REPAIR GEARED MOTOR & SIEMENS GEARBOX AT CLARIFIER TANK 1	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,387.20
268158	2013/06/05	G.R Pump & Valve Services	STRIP & QUOTE - REPAIR INLET WORKS SCREEN MOTOR & GEARBOX	SCM Policy 4.10.1(c)(ii) Strip & quote	R 17,014.50
268159	2013/06/05	G.R Pump & Valve Services	STRIP & QUOTE - REPAIRS OT CLARIFIER BRIDGE - KLAPMUTS WWTW	SCM Policy 4.10.1(c)(ii) Strip & quote	R 12,715.56
268160	2013/06/05	G.R Pump & Valve Services	STRIP & QUOTE - REPAIR ROBOT SUBMERSIBLE PUMP 13KW	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,337.00
268217	2013/06/06	Swey Design cc	ADVERT:- FULL PAGE	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,000.00
268218	2013/06/06	Blink Bek Catering	CATERING CHARACTER AWARENESS WORKSHOPS 7.10.12 & 13 40 PERSON PER GROUP	1 offer received by closing date	R 9,600.00
268220	2013/06/06	Media 24 Beperk	ADVERTISEMENT: ARCHIVE OFFICIAL	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,618.40
268227	2013/06/06	Wenn John David	REPAIR & REPLACE GEYSER BELLRIVE 5	2 offer received by closing date	R 7,500.00
268228	2013/06/06	Ubuntu Plumbing cc	REPAIR OF TOILETS @ FRANSJHOF T/HALL PUBLIC TOILET	2 offer received by closing date	R 7,350.45
268252	2013/06/06	Meyer Edward	WATERPROOF OF PLEINSTR. LIBRARY GUTTER	1 offer received by closing date	R 7,500.00
268259	2013/06/06	Media 24 Beperk	PLASING VAN ADVERTENSIE: DIR: MENS LIKE NEDERSETTING	SCM Policy 4.10.1(c)(i) Media House Exception	R 9,439.20
268261	2013/06/06	Media 24 Beperk	ADVERTENSIES: BESTUURDER: IT & SENIOR LEGAL ADVISOR	SCM Policy 4.10.1(c)(i) Media House Exception	R 10,670.40
268264	2013/06/06	Independent Newspaper	SENIOR LEGAL ADVISOR	SCM Policy 4.10.1(c)(i) Media House Exception	R 10,466.84
268268	2013/06/06	Independent Newspaper	ADVERTENSIE: MANAGER ICT	SCM Policy 4.10.1(c)(i) Media House Exception	R 10,466.84
268271	2013/06/06	Kai Ma Hydraulic Pty Ltd	SUPPLY SWEEPER SUCTION HOSE : CL 63523	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,731.00
268285	2013/06/06	Supreme Motors	STRIP & QUOTE: REPLACE CLUTCH ON BREAKDOWN: CL 21210	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,095.36
268344	2013/06/06	Redhills Electronics	REPLACE CAMERA AT BACK OF CASHIER ONE & CASHIER TWO	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,210.28
268347	2013/06/06	Redhills Electronics	REPAIR OF KAYAMANDI TAXI RANK RADIO: STRIP & QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,317.04
268348	2013/06/06	Redhills Electronics	TO REPLACE CAMERA AT CASHIER FRONT AREA: STRIP & QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,105.14
268365	2013/06/07	Specialist System Engineering	STRIP & QUOTE: SAFT STARTER. LA MOTTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 51,870.00
268414	2013/06/07	Alco Enterprises Pty Ltd	STRIP & QUOTE:- DE ZALZE PUMP STATION -NO POWER TO PUMPS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,912.91
268419	2013/06/07	Independent Newspaper	REPLACE ORDER 268256 (ADVERT PLACEMENT - DERECTOR HS & PM)	SCM Policy 4.10.1(c)(i) Media House Exception	R 10,466.84
268421	2013/06/07	Marce Fire Fighting Technology	STRIP & QUOTE:- SERVICE & REPAIR PLUMBING . REPLACE HOSEREELS (CL 10013)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 49,470.30
268441	2013/06/07	Barloworld Toyota	STRIP & QUOTE - REPAIR TO EXHAUST MANIFOLD: CL 57522	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,492.33
268475	2013/06/08	LDS Leak Detection Specialist	STRIP & QUOTE DETECT & REPAIR WATER LEAK FIREHOUSE 7 STRIP	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,580.00
268501	2013/06/08	Lasec SA Pty Ltd	NITRATE TUBE TEST REAGENT SET	1 offer received by closing date	R 5,666.36
268503	2013/06/08	Mette's Auto Electric	STRIP & QUOTE:- REPAIR STARTER + COOLING SYSTEM -CL 10278	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,921.36
268508	2013/06/08	Alco Enterprises Pty Ltd	STRIP & QUOTE:- CABLES DAMAGED O/PAPEGAAIBERG DAM	SCM Policy 4.10.1(c)(ii) Strip & quote	R 8,889.33
268509	2013/06/08	Alco Enterprises Pty Ltd	STRIP & QUOTE:- B/HEATH PUMP NOT WORKING AUTO	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,244.18
268510	2013/06/08	Alco Enterprises Pty Ltd	STRIP & QUOTE:- INSTALL CABLE @ K/MUTS -CABLE FAULTY	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,414.65
268523	2013/06/08	Voltex Strand	7PC 1000V INSULATED SCREWDRIVER SET KTK07	1 offer received by closing date	R 4,742.46
268526	2013/06/08	Blackheath Auto Electric	STRIP & QUOTE:- ON FAULTY FUEL GAGE + ENGINE (CL 26685)	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,536.50
268568	2013/06/10	Megan's Construction Equip	REMOVE & REPLACE DAMAGE CUTTING EDGE: STRIP & QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 4,890.00
268587	2013/06/10	H D Transmission Pty Ltd	STRIP & QUOTE:LABOUR - CL26685.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,083.21
268622	2013/06/10	Marina Landscaping Pty Ltd	PIETER LANGEVELDT LANDSCAPING AND IRRIGATION FQ240/13	FQ/SM: 240/13. Two bids received by closing date	R 64,155.21
268636	2013/06/10	Megan's Construction Equip	REMOVE & FIT CLUTCH PACKS: STRIP & QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,105.00
268644	2013/06/10	Waltons (Proprietary) Limited	PENTEL MAXIFLOW MWL5S-6 MARKERS WHITEBOARD	1 offer received by closing date	R 2,606.46

**Stellenbosch Municipality**

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**Notes to the Financial Statements**
**62. Less than three Quotations from 1 July 2012 to 30 June 2013**

Order Number	Date	Supplier	Short description of Goods/Services procured	Reason for deviation	Amount
268648	2013/06/10	Barloworld Toyota	RADIAL BEARING DRIVE SHAFTS HUB FRONT ASCLE (CL 20256) STRIP & QUOTE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,890.21
268660	2013/06/11	Waltons (Proprietary) Limited	A4 WHITE ROTATRIM BOND PAPER 80GSM	2 offer received by closing date	R 28,162.56
268668	2013/06/11	Conchem Saligna cc	5L SUBURB BREE SPECTRUM GIF MET N NAWERKERIG.	2 offer received by closing date	R 9,348.00
268691	2013/06/12	Franschhoek Motors	STRIP & QUOTE: MAZDA 323 - CL14934.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,152.90
268694	2013/06/12	Annes Catering cc	CATERING CHARACTER AWARENESS WORKSHOP 14 JUNE 2013	2 offer received by closing date	R 2,400.00
268703	2013/06/12	Conchem Saligna cc	ECO PELLETS.	2 offer received by closing date	R 11,060.28
268718	2013/06/12	B&C Auto	STRIP & QUOTE: REMOVE FIT GEARBOX. CLUTCH. SKIM FLYWHEEL-CL36560.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,000.00
268727	2013/06/13	Alco Enterprises Pty Ltd	STRIP & QUOTE:- CABLE BROKEN UNDER WINERY RD MEGGAR CABLE+LAY NEW CABLE	SCM Policy 4.10.1(c)(ii) Strip & quote	R 13,558.41
268743	2013/06/13	Ikapa Trading Company	LINE MARKING PER 1L WHITE VTS 125SA	2 offer received by closing date	R 5,517.60
268750	2013/06/13	Plumstead Electrical Wholesale	BOXES - CABLE COMPLETE 1001S	2 offer received by closing date	R 28,680.94
268787	2013/06/14	Plant Boutique	KOMPOS m3 x 60	2 offer received by closing date	R 9,484.00
268796	2013/06/14	Media 24 Beperk	NOTICE NO 15/13 REZONING CONSENT USE & DEPARTURE PTN 8 OF FARM NR 116 STELLENBOSCH	SCM Policy 4.10.1(c)(i) Media House Exception	R 2,010.45
268802	2013/06/14	G.R Pump and Valve Service	STRIP & QUOTE TURO EGGER PUMP Q573 PUMP WAS REMOVED AND REPLACE WITH NEWER TECHNOLOGY	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,950.80
268806	2013/06/14	Plant Culture cc	CELTIS AFRICA	1 offer received by closing date	R 9,752.70
268808	2013/06/14	Tatso Yadinoko Catering	CATERING FOR YOUTH DAY CELEBRATION AT KLAPMUTS FOR 140 PAX	1 offer received by closing date	R 5,950.00
268836	2013/06/18	Take Note Trading 245cc	PIPES - AC/PVC 160MM CLASS 12 X 4M	2 offer received by closing date	R 15,473.19
268842	2013/06/18	Mette's Auto Electric	ATTEND TO CLUTCH AND BATTERY: STRIP & QUOTE: CL 39442	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,585.34
268849	2013/06/18	Stellenbosch Super Spar	ELLIS BROWN C/CREAM	2 offer received by closing date	R 2,279.50
268851	2013/06/18	Ribbens Stationery Pty Ltd	PAPER BOND A4 WHITE 80 GRAM	2 offer received by closing date	R 26,904.00
268853	2013/06/18	Cronlec Electrical Wholesalers	LINE TAPS - MO6	2 offer received by closing date	R 6,748.80
268855	2013/06/18	Sham D Halaal Catering	CATERING:- GAP & RENTAL HOUSING STRAT.SESSION- 20 JUNE 2013@ERFTUSHUIS	1 offer received by closing date	R 2,400.00
268864	2013/06/18	Redhills Electronics	EMERGENCY: STRIP & QUOTE AND RELOCATION OF CCTV. CAMERAS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 9,234.00
268868	2013/06/18	Reticulation & General Suppliers	FUSE LINKS - 63A H/VOLT 12KV JOS ( 254 X 63.5MM)	2 offer received by closing date	R 10,731.96
268890	2013/06/19	Alco Enterprises Pty Ltd	STRIP & QUOTE: EC FLR FHK WWTW - MOTOR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 5,631.60
268891	2013/06/19	Eikestad Tuinsentrum	STRIP & QUOTE: KUDU SER NO. E05 108 0265 & G07 1130 302	SCM Policy 4.10.1(c)(ii) Strip & quote	R 17,110.01
268892	2013/06/19	Electro Industrial	BOXES - CABLE COMPLETE 1003S	1 offer received by closing date	R 28,101.00
268894	2013/06/19	Tumar Motors cc	IDLING CONTROL SWITCH - CL21219.	1 offer received by closing date	R 2,220.00
268896	2013/06/19	Electro Industrial	BATTERIES (TORCH)	2 offer received by closing date	R 11,481.60
268897	2013/06/19	Cronlec Electrical Wholesalers	WIPING METAL - 30 %	1 offer received by closing date	R 6,669.00
268898	2013/06/19	Flex it Engineering cc	100M LAY FLAT 3BAR C/W MALE & FEMALE PERROTS STRAPPED	1 offer received by closing date	R 6,494.58
268911	2013/06/19	Tedd Cutter Enterprises cc	STRIP & QUOTE: REARING H OUSING - TRACTOR. LABOUR. CLEANING. SUNDRIES	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,285.12
268912	2013/06/19	Cape Armature Winderz	STRIP & QUOTE: REPAIR 15KW ELECTRIC MOTOR	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,011.00
268914	2013/06/19	Reflect All Compressors	STRIP & QUOTE: REPAIR COMPRESSOR AT FHK WWTW	SCM Policy 4.10.1(c)(ii) Strip & quote	R 2,428.20
268920	2013/06/19	Alco Enterprises Pty Ltd	STRIP & QUOTE: GEARBOX AT WEMMERSHOEK WWTW	SCM Policy 4.10.1(c)(ii) Strip & quote	R 9,124.56
268941	2013/06/20	Independent Newspaper	ADD 13/14 FOR THE APPOINTMENT OF A CONSULTANT FOR SERVICES AT THE STELLENBOSCH WASTE WAER TREATMENT	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,573.76
268942	2013/06/20	Media 24 Beperk	ADD 13/14 FOR THE APPOINTMENT OF A CONSULTANT FOR SERVICES AT THE STELLENBOSCH WASTE WATER TREATMENT	SCM Policy 4.10.1(c)(i) Media House Exception	R 4,278.42
268946	2013/06/20	Aborcare	TREES FELLING: DEVONVALLEY	FQ/SM: 266/13. Only 1 bid submitted by cld	R 38,198.00
268947	2013/06/20	Thysonic Sysytems	STRIP & QUOTE: ACCESS CONTROL SYSTEM	SCM Policy 4.10.1(c)(ii) Strip & quote	R 6,950.00
268950	2013/06/20	Plant Culture cc	QUERCUS NIGRA 100L	1 offer received by closing date	R 5,249.70
268953	2013/06/20	Stellenbosch Cash and Carry	SANPIC 500ML	2 offer received by closing date	R 9,288.57
268960	2013/06/20	Cronlec Electrical Wholesalers	SURFACE MOUNT WITH LOW BRIGHTNESS DIFUSER FLUORESC-1555x200x 258 SL265S/S	2 offer received by closing date	R 14,107.50
268963	2013/06/20	Xepa Consulting	3YR ORGANISATIONAL SS CERT FOR MAIL. STELLENBOSCH.GOV.ZA	2 offer received by closing date	R 9,792.60
268974	2013/06/20	Hidro-tech Systems Pty Ltd	STRIP & QUOTE: REPLACE BEARING ON BOTH WKLN 80-5 PUMPS	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,275.48
268976	2013/06/21	Loxton Irrigation	SERVICING OF BOREHOLE PUMP AT NURSERY QR2911	1 offer received by closing date	R 9,949.69
268981	2013/06/21	Franschhoek Motors	STRIP & QUOTE: SERVICE - CL21668.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 9,584.06
268990	2013/06/21	Marce Fire Fighting Technology	STRIP & QUOTE FOR ADDITIONAL WORK REFER TO ORDER #267154 CL 52641	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,984.30
268992	2013/06/24	Plant Culture cc	FQ 277/13/- SUPPLY & DELIVERY OF 20LT INDEGENOUS TREES	FQ/SM: 277/13. Only 1 bid received by cld	R 66,975.00
269017	2013/06/24	Media 24 Beperk	APPLICATION I.T.O REMOVAL RESTRICTIONS. ACT 1967 (ACT 84 OF 1967)	SCM Policy 4.10.1(c)(i) Media House Exception	R 9,897.57
269018	2013/06/24	Tumar Motors cc	STRIP & QUOTE: CL 17442	SCM Policy 4.10.1(c)(ii) Strip & quote	R 3,534.20
269029	2013/06/24	Media 24 Beperk	ERRATUM	SCM Policy 4.10.1(c)(i) Media House Exception	R 3,283.20
269068	2013/06/26	Media 24 Beperk	ADVERT:- NOTICE 6/13:- INTERRUPTION ELECTRICITY SUPPLY	SCM Policy 4.10.1(c)(i) Media House Exception	R 8,248.00
269084	2013/06/28	Swey Design cc	DOUBLE PAGE SPREAD (RIVIERNUUS) -BUDGET ADVERTISEMENT	SCM Policy 4.10.1(c)(i) Media House Exception	R 27,000.00
269087	2013/06/28	L.A Cranes & Hydraulics cc	STRIP & QUOTE: ATTEND TO TO BREAKDOWN HYDRAULICS - CL32007.	SCM Policy 4.10.1(c)(ii) Strip & quote	R 7,318.00
<b>Total for June 2013</b>					<b>R 1,126,111.18</b>
<b>Grand Total</b>					<b>R 20,740,981.33</b>

## Stellenbosch Municipality

Appendix A for the year ended 30 June 2013

### SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2013

Details	Loan Number	Redeemable Date	Balance at 30 June 2012	Received during the Period	Redeemed during Period	Balance at 30 June 2013
			R	R	R	R
<b>DEVELOPMENT BANK OF SOUTH AFRICA</b>						
DBSA @ 9,25%	101878	31 Dec 2020	22,406,397		1,833,348	20,573,049
DBSA @ 11,55%	103081	30 June 2025	19,745,186	4,089,110	938,361	22,895,935
DBSA @ 10.25%	103905	30 June 2026	40,707,156	18,297,312	2,597,896	56,406,573
<b>Total External Loans</b>			<b>82,858,740</b>	<b>22,386,422</b>	<b>5,369,604</b>	<b>99,875,557</b>

Debtors to the amount of R16 million have been ceded to the Development Bank of Southern Africa in providing security for a loan raised from them.

# Stellenbosch Municipality

Appendix B for the year ended 30 June 2013

## ANALYSIS OF PROPERT PLANT AND EQUIPMENT AS AT 30 JUNE 2013

Description	Cost /Revaluation					Accumulated Depreciation				Carrying value
	Opening Balance	Additions	Under construction	Movements	Closing Balance	Opening Balance	Additions	Movements	Closing Balance	
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	
<b>LAND &amp; BUILDINGS</b>										
PPE Buildings	371,197,787	(24,442)		20,482,592	391,655,937	(3,274,929)		234,133	(3,040,795)	388,615,142
Land and Buildings	439,953,393	13,432,200		6,734,434.00	460,120,027	(8,048,602)		140,029	(7,908,573)	452,211,454
Landfill Sites	6,272,575				6,272,575	(1,260,724)	(288,021)	(162,421)	(1,711,166)	4,561,409
Vacant land	13,412,000			150,350	13,562,350	-	-	-	-	13,562,350
	<b>830,835,755</b>	<b>13,407,758</b>	<b>-</b>	<b>27,367,376</b>	<b>858,178,689</b>	<b>(12,584,254)</b>	<b>(288,021)</b>	<b>211,741</b>	<b>(12,660,534)</b>	<b>858,950,355</b>
<b>INFRASTRUCTURE ASSETS</b>										
Access control	1,651,822	241,924			1,893,747	(551,718)	(365,824)		(917,541)	976,206
Aprons	111,614				111,614	(16,849)	(5,581)		(22,430)	89,184
Bridges, subways & culverts	14,137,162				14,137,162	(1,121,586)	(13,598)		(1,135,184)	13,001,978
Bus terminals	4,909,739				4,909,739	(976,046)	(535,436)		(1,511,482)	3,398,257
Car parks	24,389	40,725			65,114	(10,985)	(281,075)		(292,060)	(226,946)
Fencing	8,698,715				8,698,715	(4,322,732)	(5,949)		(4,328,681)	4,370,034
Footways	42,345,213	731,118			43,076,330	(7,761,413)	(1,846,857)		(9,608,270)	33,468,060
Kerbing	-	1,946,836			1,946,836	-	(2,429,964)		(2,429,964)	(483,128)
Mains electrical	32,911,130				32,911,130	(12,166,940)	(2,946,006)		(15,112,946)	17,798,184
Mains water	60,713,530	44,057,564	2,850,912		107,622,007	(7,768,234)	(2,688,483)		(10,456,717)	97,165,289
Meters electrical	945,084	6,240,607			7,185,691	(89,263)	(85,099)		(174,361)	7,011,330
Meters gas	-				-				-	-
Meters water	54,670,480	917,099			55,587,579	(10,220,665)	(2,508,325)		(12,728,990)	42,858,589
Motorways	671,375,057				671,375,057	(130,982,048)	(23,991,131)		(154,973,180)	516,401,878
Outfall sewers	12,179,572				12,179,572	(1,219,626)	(3,097,044)		(4,316,670)	7,862,902
Paving	3,579,959	402,657			3,982,617	(160,545)	(196,179)		(356,724)	3,625,893
Power stations					-				-	-
Pump stations	2,667,956				2,667,956	(268,318)	(134,550)		(402,868)	2,265,088
Purification works	195,863,962	363,102			196,227,064	(47,596,221)	(6,701,784)		(54,298,005)	141,929,060
Rights	27,652				27,652	(12,455)	(1,383)		(13,837)	13,815
Other roads	64,221,861	7,399,661	1,895,897		73,517,419	(8,840,626)	(6,402,586)		(15,243,212)	58,274,206
Runways					-				-	-
Security systems	22,773,376	1,077,002			23,850,378	(7,001,317)	(1,117,713)		(8,119,030)	15,731,349
Services Housing		27,799,077	200,000		27,999,077				-	27,999,077
Sewers	7,650,883	3,286,490	5,427,193		16,364,566	(430,397)	(1,128,012)		(1,558,409)	14,806,157
Sludge machines					-		(613,225)		(613,225)	(613,225)
Speedbumps/traffic calming					-		(25)		(25)	(25)
Sewerage pumps	2,549,276				2,549,276	(130,887)	(171,084)		(301,971)	2,247,305
Street lighting	211,448,190	11,925			211,460,115	(22,045,409)	(9,295,898)		(31,341,307)	180,118,808
Supply/reticulation electrical	4,315,943		6,354,596		10,670,539	(146,879)	(6,635,410)		(6,782,289)	3,888,250
Supply/reticulation water	1,612,690,500	5,675,464		7,617,977	1,625,983,941	(108,402,958)	(16,923,480)	(598,853)	(125,925,291)	1,500,058,650
Stormwater drains	13,549,247				13,549,247	(3,219,967)	(1,327,791)		(4,547,758)	9,001,489
Switchgear equipment	151,983,540	3,979,840	629,391		156,592,771	(15,891,422)	(5,500,620)		(21,392,042)	135,200,729
Reservoirs & tanks	122,057,132	741,703	600,000		123,398,835	(58,084,337)	(5,210,994)		(63,295,331)	60,103,505
Taxiways	9,800,996				9,800,996	(554,196)	(490,050)		(1,044,246)	8,756,750
Transformer kiosks	116,184,636				116,184,636	(24,690,791)	(2,959,198)		(27,649,989)	88,534,647
Traffic islands	-	439,997			439,997	-	(24,953)		(24,953)	415,043
Traffic lights	1,060,054				1,060,054	(43,437)	(366,730)		(410,168)	649,886
Street names & traffic signs	3,937,703	147,741			4,085,444	(1,932,867)	(337,705)		(2,270,571)	1,814,873
	<b>3,451,036,373</b>	<b>105,500,533</b>	<b>17,957,990</b>	<b>7,617,977</b>	<b>3,582,112,873</b>	<b>(476,661,132)</b>	<b>(106,339,742)</b>	<b>(598,853)</b>	<b>(583,599,728)</b>	<b>2,998,513,146</b>

# Stellenbosch Municipality

Appendix B for the year ended 30 June 2013

## ANALYSIS OF PROPERT PLANT AND EQUIPMENT AS AT 30 JUNE 2013

Description	Cost /Revaluation					Accumulated Depreciation				Carrying value
	Opening Balance Rand	Additions Rand	Under construction Rand	Movements Rand	Closing Balance Rand	Opening Balance Rand	Additions Rand	Movements Rand	Closing Balance Rand	
<b>COMMUNITY ASSETS</b>										
Buildings	8,248,283	2,766,125	89,686		11,104,094	(381,149)	(274,065)	-	(655,214)	10,448,880
Cemeteries	667,765				667,765	(28,145)	(22,259)	-	(50,404)	617,361
Community centre	72,921				72,921	(2,636)	(2,431)	-	(5,066)	67,854
Fire stations	279,705	20,456			300,161		(2)		(2)	300,159
Game reserves	154,100				154,100	(7,937)	(5,137)	-	(13,074)	141,026
Informal housin	6,011,594				6,011,594	(2,625,422)	(300,580)	-	(2,926,002)	3,085,592
Lakes and dams	875,883	437,846		16,285	1,330,014	(24,001)	(43,854)	-	(67,855)	1,262,159
Landscaping		1,774,229			1,774,229		(4,386)		(4,386)	1,769,843
Libraries	163,417				163,417	(5,585)	(5,447)	-	(11,032)	152,385
Municipal buildings	7,979,646			-	7,979,646	(527,493)	(265,988)	(3,975)	(797,456)	7,182,190
Nusery	169,689				169,689	(581)	(8,484)		(9,066)	160,624
Outdoor sports	2,071,645	47,563		-	2,119,207	(133,364)	(104,083)	-	(237,447)	1,881,760
Parks	3,585,213	564,832		-	4,150,045	(179,549)	(126,848)	-	(306,397)	3,843,648
Public conveniences/ bathhouses	12,906,096	107,900			13,013,996	(803,812)	(430,463)	-	(1,234,275)	11,779,721
Recreation cent	291,735			-	291,735	(19,667)	(9,725)	-	(29,391)	262,344
Soccer Fields		329,967			329,967		(13,199)		(13,199)	316,768
Stadiums	40,487,648			-	40,487,648	(2,440,942)	(849,900)	-	(3,290,842)	37,196,806
Swimming pools	30,335	365,218		-	395,553	(4,114)	(1,567)	-	(5,681)	389,872
	<b>83,995,674</b>	<b>6,414,132</b>	<b>89,686</b>	<b>-</b>	<b>90,515,780</b>	<b>(7,184,397)</b>	<b>(2,468,417)</b>	<b>(3,975)</b>	<b>(9,656,789)</b>	<b>80,858,991</b>
<b>OTHER ASSETS</b>										
Air conditioner	498,742	206,154			704,896	(136,432)	(102,757)		(239,189)	465,707
Audio Equipment	590	332,841			333,431	(130)	(131,626)		(131,756)	201,675
Library Books	841,109	67,748			908,857	(358,717)	(113,762)		(472,478)	436,378
Broom - drawn					-				-	-
Bulk containers	183,022	26,316			209,338	(45,691)	(18,704)		(64,395)	144,943
Cabinets/cupboard	2,104,559	839,216			2,943,775	(1,176,689)	(384,611)		(1,561,299)	1,382,475
Calculators		11,294			11,294		(3,227)		(3,227)	8,067
Camera/Photo/Video		70,004			70,004		(14,027)		(14,027)	55,977
Canopy	75,197	205,392			280,589	(27,676)	(84,018)		(111,694)	168,895
Chairs	2,084,678	1,203,441			3,288,118	(1,463,599)	(496,129)		(1,959,728)	1,328,391
Cleaner - steam	72,477				72,477	(72,477)			(72,477)	-
Computer hardware	9,404,147	4,477,569		(360,811)	13,520,905	(4,535,136)	(3,662,197)		(8,197,333)	5,323,572
Compactor	17,500	34,496			51,996	(17,500)	(13,798)		(31,298)	20,698
Compactor - plate	25,271				25,271	(25,271)			(25,271)	-
Computer software	5,907,366	2,926,037	157,895		8,991,299	(1,912,756)	(1,499,026)		(3,411,781)	5,579,517
Control system	499,825	638,650			1,138,475				-	1,138,475
Conveyors					-				-	-
Drill - concret	9,939	865			10,804	(9,939)	(92)		(10,031)	773
Equipment/apparatus	16,473				16,473	(6,607)	(3,295)		(9,902)	6,571
Equipment/apparatus	1,264,010	24,282			1,288,292	(355,976)	(245,191)		(601,167)	687,125
Electrical equipment	11,117,269	4,508,022			15,625,291	(5,763,558)	(1,209,106)		(6,972,664)	8,652,627
Laboratory equipment	57,788	17,000			74,788	(28,116)	(14,393)		(42,509)	32,279
Milling equipment	-				-				-	-
Radio equipment	306,411	50,410			356,821	(64,736)	(61,680)		(126,417)	230,404
Telecommunications	747,857	13,000			760,857	(626,336)	(39,412)		(665,747)	95,110
Feeders	-				-				-	-
Fire equipment	639,230	60,000			699,230	(333,281)	(46,798)		(380,079)	319,151
Firearms	173,684				173,684	(79,683)	(34,737)		(114,420)	59,265

# Stellenbosch Municipality

Appendix B for the year ended 30 June 2013

## ANALYSIS OF PROPERT PLANT AND EQUIPMENT AS AT 30 JUNE 2013

Description	Cost /Revaluation					Accumulated Depreciation				Carrying value
	Opening Balance	Additions	Under construction	Movements	Closing Balance	Opening Balance	Additions	Movements	Closing Balance	
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Generator	694,970	39,400			734,370	(510,057)	(107,171)		(617,229)	117,141
General plant	14,200	1,023			15,223	(14,200)	(10)		(14,210)	1,013
Household refuse	3,975,545	217,077			4,192,622	(2,115,187)	(685,901)		(2,801,087)	1,391,534
Fire hoses	17,920	24,000			41,920	(1,532)	(13,184)		(14,716)	27,204
Housing schemes	21,192,045	1,147,438			22,339,482	(7,049)	(112,704)		(119,752)	22,219,730
Hoist - refuse	3,102,376	48,333			3,150,710	(1,447,251)	(617,282)		(2,064,532)	1,086,178
Irrigation system	676,841	591,561			1,268,402	(32,615)	(56,446)		(89,061)	1,179,341
Emergency light	89,755	79,690			169,445	(83,396)	(33,380)		(116,776)	52,669
Machine Linemaker		10,000			10,000		(679)		(679)	9,321
Miscellaneous furniture	3,976,844	738,550			4,715,394	(1,599,116)	(623,009)		(2,222,125)	2,493,269
Mixer - concrete		61,978			61,978		(24,791)		(24,791)	37,187
Office building	266,410	901,853			1,168,263	(7,392)	(8,963)		(16,354)	1,151,908
Office Accessories		215,163			215,163		(17,180)		(17,180)	197,983
Office machines	14,497,606	252,151			14,749,757	(10,046,737)	(1,980,225)		(12,026,962)	2,722,795
Other land	-				-				-	-
Pipelines	24,126,599	3,222,868	380,677		27,730,145	(482,611)	(1,206,330)	(8,117,258)	(9,806,199)	17,923,946
Plant and Equipment	6,262,967	293,145			6,556,111	(6,104,797)	(107,841)		(6,212,638)	343,473
Pulverising mills					-				-	-
Pumps	118,836	20,596			139,432	(26,065)	(23,779)		(49,843)	89,589
Roller - pavement	1,635,494	240,000			1,875,494	(1,325,471)	(230,619)		(1,556,089)	319,404
Roller - water					-				-	-
Security equipment		661,298			661,298		(15,353)		(15,353)	645,945
Tables/desks	2,598,505	764,482			3,362,987	(2,017,471)	(425,715)		(2,443,187)	919,800
Telecommunication	3,333,495	889,999			4,223,494	(3,038,469)	(392,871)		(3,431,340)	792,154
Tipper	130,347				130,347	(113,063)	(8,690)		(121,752)	8,595
Tip sites	27,749,344	3,596,995			31,346,339	(453,219)	(455,184)		(908,403)	30,437,936
Tools	356,460	113,221			469,681	(181,334)	(55,399)		(236,734)	232,947
Trailers	207,152	177,974			385,126	(93,885)	(101,830)		(195,715)	189,410
Traffic Equipment		183,220			183,220		(21,064)		(21,064)	162,156
Vehicles	9,939,658	4,007,634			13,947,293	(6,078,708)	(1,371,364)		(7,450,072)	6,497,221
Buses					-				-	-
Compressors	9,970	17,308			27,278	(9,970)	(1,610)		(11,581)	15,698
Compactor truck	5,015,613				5,015,613	(2,032,972)	(635,874)		(2,668,846)	2,346,767
Motor cycles	-				-				-	-
Fire engines	1,010,583				1,010,583	(1,910)	(50,529)		(52,439)	958,144
Farm equipment					-				-	-
Graders					-				-	-
Lawnmowers	174,899	25,631			200,530	(155,138)	(26,971)		(182,109)	18,420
Vehicle monitor	-				-				-	-
Roller - mechanical	251,680				251,680	(143,785)	(32,096)		(175,881)	75,799
Pound vehicles					-				-	-
Road maintenance		26,735			26,735		(15)		(15)	26,721
Street sweeper	1,401,700				1,401,700	(437,790)	(280,340)		(718,130)	683,570
Trucks/bakkies	34,142,167	6,243,380			40,385,547	(9,978,332)	(1,832,368)		(11,810,700)	28,574,846
Tractors	337,000	2,105,907			2,442,907	(56,624)	(454,881)		(511,505)	1,931,401
Visual Equipment		1,711			1,711		(57)		(57)	1,654
Weedeaters/ Brushers		57,798			57,798		(23,119)		(23,119)	34,679
Workshop/Depots	18,661				18,661	(2)	(622)		(624)	18,037
	<b>203,372,783</b>	<b>42,690,856</b>	<b>538,572</b>	<b>(360,811)</b>	<b>246,241,401</b>	<b>(65,636,450)</b>	<b>(20,214,032)</b>	<b>(8,117,258)</b>	<b>(93,967,740)</b>	<b>152,273,661</b>

# Stellenbosch Municipality

Appendix B for the year ended 30 June 2013

## ANALYSIS OF PROPERT PLANT AND EQUIPMENT AS AT 30 JUNE 2013

Description	Cost /Revaluation					Accumulated Depreciation				Carrying value
	Opening Balance	Additions	Under construction	Movements	Closing Balance	Opening Balance	Additions	Movements	Closing Balance	
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
<b>CAPITAL RESTORATION ASSET</b>										
Capital Restoration Asset		16,025,117			16,025,117				-	16,025,117
	-	16,025,117	-	-	16,025,117	-	-	-	-	16,025,117
	4,569,240,586	170,576,705	18,586,248	34,624,542	4,793,028,081	(562,066,234)	(129,310,213)	(8,508,345)	(699,884,791)	4,106,621,269
<b>HERTAGE</b>										
Library Books	143,945	-			143,945	(57,809)	57,809		-	143,945
Heritage Statues		360,885			360,885				-	360,885
	143,945	360,885	-	-	504,830	(57,809)	57,809	-	-	504,830
<b>INTANGIBLE ASSETS</b>										
Housing Database	1,209,338	-			1,209,338	(14,230)			(14,230)	1,195,108
Software		318,608			318,608		(291)		(291)	318,317
Town Planning		159,717			159,717				-	159,717
	1,209,338	478,325	-		1,899,933	(14,230)	(291)	-	(14,521)	1,673,142
<b>Investment Property</b>										
Investment Buildings	38,250,000		-	2,800,003	41,050,003			69,997	69,997	41,120,000
Investment Property	490,530,075		-	16,378,173	506,908,248			14,577	14,577	506,922,825
	528,780,075	-	-	19,178,176	547,958,251	-	-	84,574	84,574	548,042,825
<b>Non Current Assets Held for Sale</b>										
Non current assets held for sale	9,095		-		9,095	-	-	-	-	9,095
	9,095	-	-	-	9,095	-	-	-	-	9,095
	5,099,383,039	171,415,915	18,586,248	54,014,987	5,343,400,189	(562,080,464)	(129,571,421)	(8,423,771)	(700,075,656)	4,656,851,161

**SEGMENTAL ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT AS AT 30 JUNE 2013**

Description	Cost / Revaluation						Accumulated Depreciation / Impairment					Carrying Value
	Opening Balance	Additions	Under Construction	Transfers	Movements	Closing Balance	Opening Balance	Movements	Revaluation Reversal	Movements	Closing Balance	
	R	R	R	R	R	R	R	R	R	R	R	R
<b>Executive and Council</b>	<b>15,851,566</b>	<b>8,186,444</b>	-	-	-	<b>24,038,010</b>	<b>(7,911,008)</b>	<b>(3,504,064)</b>	-	-	<b>(11,415,072)</b>	<b>12,622,938</b>
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Manager	1,223,763	-	-	-	-	1,223,763	(645,610)	(156,423)	-	-	(802,033)	421,730
Council General	11,849,335	30,550	-	-	-	11,879,885	(6,509,369)	(247,165)	-	-	(6,756,534)	5,123,352
Integrated Development Plan	1,048,960	-	-	-	-	1,048,960	(231,864)	(241,254)	-	-	(473,118)	575,842
Strategic Services General	1,729,508	8,155,894	-	-	-	9,885,402	(524,165)	(2,859,222)	-	-	(3,383,387)	6,502,015
<b>Finance and Administration</b>	<b>27,209,913</b>	<b>4,708,152</b>	-	-	-	<b>31,918,065</b>	<b>(15,514,631)</b>	<b>(3,173,845)</b>	<b>(212,253)</b>	-	<b>(18,900,729)</b>	<b>13,017,336</b>
Finance & Administration	6,476,864	2,012,586	-	-	-	8,489,449	(5,566,875)	(32,654)	(212,253)	-	(5,811,782)	2,677,667
Stores	201,702	35,860	-	-	-	237,562	(150,678)	(24,776)	-	-	(175,453)	62,109
IT Section	5,180,196	2,344,506	-	-	-	7,524,702	(1,783,538)	(1,301,523)	-	-	(3,085,061)	4,439,641
Personnel Services	1,029,120	-	-	-	-	1,029,120	(510,087)	(145,833)	-	-	(655,920)	373,200
Corporate Services General	-	-	-	-	-	-	-	-	-	-	-	-
Liaison Services	7,827,272	-	-	-	-	7,827,272	(4,980,516)	(1,354,021)	-	-	(6,334,537)	1,492,735
Printing Section	217,763	-	-	-	-	217,763	(144,762)	-	-	-	(144,762)	73,001
Administration Stellenbosch	5,153,277	60,850	-	-	-	5,214,127	(1,915,296)	(292,109)	-	-	(2,207,405)	3,006,722
Administration Franschhoek	1,123,720	254,350	-	-	-	1,378,070	(462,879)	(22,930)	-	-	(485,809)	892,261
<b>Planning and Development</b>	<b>69,308,184</b>	<b>2,614,365</b>	-	-	-	<b>71,922,549</b>	<b>(16,955,392)</b>	<b>(1,376,771)</b>	-	-	<b>(18,332,163)</b>	<b>53,590,386</b>
Planning & Development	8,353,902	338,413	-	-	-	8,692,315	(1,711,133)	(787,599)	-	-	(2,498,732)	6,193,583
Town Planning	2,289,021	-	-	-	-	2,289,021	(1,561,022)	(9,788)	-	-	(1,570,810)	718,211
Town Development	57,266,341	2,202,942	-	-	-	59,469,283	(13,011,023)	(493,593)	-	-	(13,504,617)	45,964,666
Building Control	629,921	-	-	-	-	629,921	(607,786)	(6,149)	-	-	(613,934)	15,987
Property Management	768,998	73,010	-	-	-	842,008	(64,428)	(79,641)	-	-	(144,069)	697,939
<b>Health</b>	<b>15,486,447</b>	<b>17,029</b>	-	-	-	<b>15,503,476</b>	<b>(4,601,709)</b>	<b>(234,423)</b>	-	-	<b>(4,836,132)</b>	<b>10,667,344</b>
Health General	8,135,368	-	-	-	-	8,135,368	(3,298,649)	-	-	-	(3,298,649)	4,836,720
Aan-het-pad Clinic	139,595	-	-	-	-	139,595	(30,000)	-	-	-	(30,000)	109,594
Kayamandi Clinic	1,048,598	-	-	-	-	1,048,598	(233,208)	-	-	-	(233,208)	815,390
Victoria Street Clinic	233,484	-	-	-	-	233,484	(84,963)	-	-	-	(84,963)	148,520
Kylemore Clinic	-	-	-	-	-	-	-	-	-	-	-	-
Klapmuts Clinic	709,527	-	-	-	-	709,527	185,459	-	-	-	185,459	894,986
Stellenbosch Cemetery	5,203,280	17,029	-	-	-	5,220,309	(1,123,753)	(234,423)	-	-	(1,358,176)	3,862,133
Franschhoek Cemetery	16,595	-	-	-	-	16,595	(16,595)	-	-	-	(16,595)	-
<b>Community and Social Services</b>	<b>4,884,938</b>	<b>248,462</b>	-	-	-	<b>5,133,400</b>	<b>(2,056,660)</b>	<b>(589,133)</b>	-	-	<b>(2,645,793)</b>	<b>2,487,607</b>
Director Community	1,407,416	26,316	-	-	-	1,433,732	(452,714)	(234,928)	-	-	(687,641)	746,090
Director Social Services	83,050	-	-	-	-	83,050	(60,036)	-	-	-	(60,036)	23,015
Rhenish Complex	118,499	-	-	-	-	118,499	(27,575)	-	-	-	(27,575)	90,924
Plein Street Library	1,759,959	4,800	-	-	-	1,764,759	(861,189)	(142,270)	-	-	(1,003,459)	761,300
Idas Valley Library	211,379	40,663	-	-	-	252,042	(108,075)	(23,776)	-	-	(131,851)	120,191
Cloetesville Library	750,470	90,861	-	-	-	841,331	(153,645)	(100,675)	-	-	(254,320)	587,011
Kayamandi Library	122,747	29,951	-	-	-	152,698	(102,770)	(17,501)	-	-	(120,271)	32,427
Pniel Library	100,892	29,961	-	-	-	130,853	(65,208)	(17,633)	-	-	(82,841)	48,012
Franschhoek Library	330,527	25,910	-	-	-	356,437	(225,449)	(52,350)	-	-	(277,799)	78,638

**SEGMENTAL ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT AS AT 30 JUNE 2013**

Description	Cost / Revaluation					Closing Balance	Accumulated Depreciation / Impairment				Closing Balance	Carrying Value
	Opening Balance	Additions	Under Construction	Transfers	Movements		Opening Balance	Movements	Revaluation Reversal	Movements		
	R	R	R	R	R	R	R	R	R	R	R	R
Social & Human Development						-					-	-
Special Fund: Dilbeeck						-					-	-
<b>Housing</b>	<b>57,850,568</b>	<b>30,565,202</b>	<b>289,686</b>	<b>-</b>	<b>27,367,376</b>	<b>116,072,832</b>	<b>(14,946,240)</b>	<b>(775,914)</b>	<b>207,766</b>	<b>-</b>	<b>(15,514,389)</b>	<b>100,558,444</b>
Flats	113,834			-	-	113,834	(47,204)	(13,370)	207,766	-	147,192	261,026
Housing General	50,365,619	30,565,202	289,686	-	27,367,376	108,587,883	(13,532,776)	(280,050)	-	-	(13,812,826)	94,775,058
Housing Special Projects	7,371,115			-	-	7,371,115	(1,366,260)	(482,495)	-	-	(1,848,755)	5,522,360
<b>Public Safety</b>	<b>53,912,468</b>	<b>11,358,067</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,270,535</b>	<b>(21,223,162)</b>	<b>(5,479,268)</b>	<b>-</b>	<b>-</b>	<b>(26,702,430)</b>	<b>38,568,104</b>
Director Public Safety	1,765,255	394,180		-	-	2,159,435	(568,613)	(397,443)		-	(966,056)	1,193,379
Fire Services	10,750,955	666,744		-	-	11,417,699	(6,506,994)	(596,919)		-	(7,103,914)	4,313,785
Disaster Management	3,190,855	1,894,472		-	-	5,085,328	(2,172,800)	(185,049)		-	(2,357,849)	2,727,479
Security	23,554,217	6,025,380		-	-	29,579,597	(5,994,059)	(3,422,603)		-	(9,416,662)	20,162,936
Town Hall Plein Street	724,929	728,167		-	-	1,453,096	(606,875)	(46,526)		-	(653,401)	799,695
Eikestad Hall	90,242	194,481		-	-	284,723	(75,670)	(4,890)		-	(80,561)	204,162
Community Hall Pniel	23,175	6,608		-	-	29,783	(22,211)	(1,895)		-	(24,106)	5,677
Community Centre Groendal	77,801			-	-	77,801	(70,455)			-	(70,455)	7,346
Town Hall Franschhoek	336,621	54,979		-	-	391,600	(132,786)	(19,094)		-	(151,881)	239,719
Licencing	791,606	417,102		-	-	1,208,708	(717,128)	(166,749)		-	(883,876)	324,832
Traffic Control	11,959,356	971,664		-	-	12,931,020	(4,353,901)	(636,873)		-	(4,990,774)	7,940,245
Parking Areas	647,456	4,290		-	-	651,746	(1,670)	(1,226)		-	(2,896)	648,850
<b>Sport and Recreation</b>	<b>76,824,623</b>	<b>3,806,739</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,631,361</b>	<b>(18,782,350)</b>	<b>(3,425,317)</b>	<b>-</b>	<b>-</b>	<b>(22,207,667)</b>	<b>58,423,694</b>
Environment & Recreation	254,678	367,419	-	-	-	622,097	(210,182)	(26,173)	-	-	(236,355)	385,742
Workshop	270,177	243,571		-	-	513,748	(266,894)	(168)		-	(267,062)	246,687
Parks Stellenbosch	15,663,686	302,358		-	-	15,966,044	(7,345,521)	(585,989)		-	(7,931,510)	8,034,534
Parks Franschhoek	2,128,693	65,025		-	-	2,193,718	(606,552)	(45,999)		-	(652,551)	1,541,167
Street Trees	401,829			-	-	401,829	(133,671)	(33,531)		-	(167,202)	234,627
Street Beautification	2,024,630	139,619		-	-	2,164,249	(197,047)	(203,149)		-	(400,196)	1,764,052
Nursery	1,110,135	22,260		-	-	1,132,395	(521,751)	(13,489)		-	(535,240)	597,155
Commonage & Plantations	82,350	38,577		-	-	120,927	(13,182)	(29,960)		-	(43,143)	77,785
Jan Marias Nature Reserve	540,140	171,227		-	-	711,367	(193,825)	(838)		-	(194,663)	516,704
Jonkershoek Picnic Site	345,879	393,349		-	-	739,228	(107,330)	(48,002)		-	(155,332)	583,896
Van der Stel Sport	44,025,946	957,743		-	-	44,983,689	(5,730,556)	(1,754,866)		-	(7,485,421)	37,498,268
Idas Valley Sport	460,652	80,000		-	-	540,652	(151,282)	(31,981)		-	(183,264)	357,388
Cloetessville Sport	603,954	447,037		-	-	1,050,992	(500,223)	(56,223)		-	(556,446)	494,546
Swimming Pool Cloetessville	271,732	249,406		-	-	521,138	(103,929)	(1,635)		-	(105,563)	415,575
Kayamandi Sport	1,923,669	213,484		-	-	2,137,153	(263,633)	(199,857)		-	(463,490)	1,673,664
Kylemore Sport	1,707,385			-	-	1,707,385	(386,704)	(142,881)		-	(529,585)	1,177,800
Klapmuts Sport	1,336,522	4,701		-	-	1,341,223	(625,210)	(13,796)		-	(639,006)	702,218
Jamestown Sport	1,351,238	80,261		-	-	1,431,499	(557,628)	(53,581)		-	(611,209)	820,290
Pniel Sport	692,551	10,701		-	-	703,252	(375,496)	(27,417)		-	(402,913)	300,339
Groendal Sport	10,978	20,000		-	-	30,978	(26,125)	(23,814)		-	(49,940)	(18,961)
Raithby Sport	1,617,798			-	-	1,617,798	(465,608)	(131,969)		-	(597,577)	1,020,220

**SEGMENTAL ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT AS AT 30 JUNE 2013**

Description	Cost / Revaluation						Accumulated Depreciation / Impairment					Carrying Value
	Opening Balance	Additions	Under Construction	Transfers	Movements	Closing Balance	Opening Balance	Movements	Revaluation Reversal	Movements	Closing Balance	
	R	R	R	R	R	R	R	R	R	R	R	R
<b>Environmental Protection</b>	<b>365,098,879</b>	<b>28,495,186</b>	<b>12,949,663</b>	-	-	<b>406,543,727</b>	<b>(99,183,380)</b>	<b>(32,902,765)</b>	-	-	<b>(132,086,145)</b>	<b>274,457,582</b>
Market	46,862,994			-	-	46,862,994	(6,702,321)		-	-	(6,702,321)	40,160,674
Refuse Removal	52,970,915	2,206,999	7,522,470	-	-	62,700,384	(13,869,016)	(3,541,911)	-	-	(17,410,927)	45,289,456
Dumping Site	1,093,983	3,060		-	-	1,097,043	(300,693)	(117,982)	-	-	(418,675)	678,368
Cleaning of Streets	4,047,300	30,702		-	-	4,078,002	(1,376,391)	(702,806)	-	-	(2,079,197)	1,998,805
Public Facilities	14,566,695			-	-	14,566,695	(6,447,208)		-	-	(6,447,208)	8,119,487
Sewerage Purification												
Stellenbosch	78,620,865	10,516,690	1,684,802	-	-	90,822,358	(30,234,382)	(6,158,445)	-	-	(36,392,828)	54,429,530
Sewer Network	158,737,505	1,825,841	3,742,391	-	-	164,305,737	(37,561,930)	(22,133,801)	-	-	(59,695,731)	104,610,006
Composting	3,116,550			-	-	3,116,550	(1,858,391)	(105,005)	-	-	(1,963,396)	1,153,154
Sewerage Purification												
Franschoek	4,938,867	13,546,742		-	-	18,485,608	(710,078)	(138,371)	-	-	(848,449)	17,637,160
Sewerage Purification Pniel	143,205	365,152		-	-	508,357	(122,972)	(4,443)	-	-	(127,415)	380,942
<b>Roads and Transport</b>	<b>1,032,391,650</b>	<b>13,209,761</b>	<b>1,895,987</b>	<b>19,178,176</b>	-	<b>1,066,675,574</b>	<b>(159,999,979)</b>	<b>(36,484,315)</b>	<b>84,574</b>	-	<b>(196,399,720)</b>	<b>883,708,053</b>
Municipal Buildings	236,744,921	13,432,200		19,178,176		269,355,297	(6,588,667)	(285,413)	84,574	-	(6,789,506)	262,565,791
Engineering Services General	1,829,447	40,725			-	1,870,172	(532,781)	(178,451)	-	-	(711,232)	1,158,940
Workshop	1,650				-	1,650	(1,650)	(240)	-	-	(1,890)	(240)
Roads	708,982,727	7,399,661	1,895,987		-	718,278,375	(134,563,609)	(32,014,578)	-	-	(166,578,187)	551,700,188
Sidewalks	41,010,078	3,228,352			-	44,238,430	(9,568,552)	(2,457,812)	-	-	(12,026,364)	32,212,066
Stormwater	43,822,827	2,541,023			-	46,363,850	(8,744,721)	(1,547,821)	-	-	(10,292,542)	36,071,308
<b>Water</b>	<b>1,162,061,310</b>	<b>57,974,138</b>	<b>2,850,912</b>	<b>7,617,977</b>	-	<b>1,230,504,336</b>	<b>(133,266,240)</b>	<b>(19,638,700)</b>	<b>(598,853)</b>	-	<b>(153,503,794)</b>	<b>1,114,067,027</b>
Water Network	1,085,841,608	44,974,663	2,850,912	5,901,080		1,139,568,263	(99,190,798)	(10,377,286)	(598,853)	-	(110,166,937)	1,029,401,326
Reservoirs & Supply Lines	74,588,293	6,417,167		-	-	81,005,460	(17,748,238)	(8,897,080)	-	-	(26,645,318)	54,360,142
Purification Idas Valley	15,078,746	1,965,104			-	17,043,850	(14,435,418)	(9,330)	-	-	(14,444,748)	2,599,102
Purification Paradyskloof	2,320,980	4,254,102		-	-	6,575,082	(1,611,862)	(234,584)	-	-	(1,846,446)	4,728,636
Purification Franschoek	2,324,789	363,102		-	-	2,687,890	(279,925)	(120,420)	-	-	(400,345)	2,287,546
						-					-	-
<b>Electricity</b>	<b>2,200,409,388</b>	<b>10,232,372</b>	<b>600,000</b>	<b>(148,542)</b>	-	<b>2,211,093,218</b>	<b>(67,639,712)</b>	<b>(28,080,584)</b>	-	-	<b>(95,720,296)</b>	<b>2,115,372,923</b>
Electricity	2,200,409,388	10,232,372	600,000	(148,542)		2,211,093,218	(67,639,712)	(28,080,584)	-	-	(95,720,296)	2,115,372,923
						-					-	-
<b>Total</b>	<b>5,099,383,039</b>	<b>184,848,115</b>	<b>18,586,248</b>	<b>26,647,611</b>	<b>27,367,376</b>	<b>5,355,115,492</b>	<b>(562,080,464)</b>	<b>(135,665,100)</b>	<b>(518,766)</b>	-	<b>(698,264,330)</b>	<b>4,656,851,161</b>

**Stellenbosch Municipality**

Appendix D for the year ended 30 June 2013

**APPENDIX D**  
**STELLENBOSCH MUNICIPALITY**  
**SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2013**

2012 Actual Income R	2012 Budgeted Income R	2012 Actual Expenditure R	2012 Budgeted Expenditure R	2012 Surplus/ (Deficit) R	Description	Vote Number	2013 Actual Income R	2013 Budgeted Income R	2013 Actual Expenditure R	2013 Budgeted Expenditure R	2013 Surplus/ (Deficit) R
-	-	1,331,507	1,237,220	(1,331,507)	MUNICIPAL MANAGER	1100	-	-	1,004,927	75,597	(1,004,927)
-	-	1,187,090	3,072,131	(1,187,090)	INTERNAL AUDIT	1105	-	-	1,197,614	4,406,130	(1,197,614)
-	-	-	-	-	AUDIT COMMITTEE	1106	-	-	209,628	324,000	(209,628)
-	-	2,031,031	4,123,280	(2,031,031)	LIAISON EXECUTIVE	1111	-	-	3,907,338	4,061,340	(3,907,338)
-	-	<b>4,549,628</b>	<b>8,432,631</b>	<b>(4,549,628)</b>	<b>MUNICIPAL MANAGER</b>		-	-	<b>6,319,507</b>	<b>8,867,067</b>	<b>(6,319,507)</b>
-	-	4,361,054	2,874,336	(4,361,054)	PLANNING & ENVIRONMENT: GEN	2200	-	-	4,861,912	3,988,630	(4,861,912)
3,161,912	2,720,512	5,938,942	5,547,370	(2,777,030)	BUILDING CONTROL	2205	4,237,692	3,057,936	6,107,266	6,343,230	(1,869,574)
196,076	161,310	4,858,246	5,265,220	(4,662,169)	TOWN PLANNING	2210	218,541	170,990	5,372,894	5,856,260	(5,154,353)
-	-	514,031	2,634,690	(514,031)	TOWN DEVELOPMENT	2230	-	-	683,871	2,658,090	(683,871)
-	-	2,933,289	2,305,095	(2,933,289)	COMMUNITY DEVELOPMENT	3113	-	-	3,270,670	3,687,034	(3,270,670)
-	-	2,254,279	2,692,700	(2,254,279)	LOCAL ECONOMIC DEVELOPMENT	8120	-	-	2,403,942	2,563,280	(2,403,942)
231,510	218,130	778,291	762,000	(546,781)	KAYAMANDI ECONOMIC TOURISM COR	8125	236,405	229,036	264,524	322,970	(28,119)
58,218	183,280	132,123	183,280	(73,905)	DILBEECK	9912	116,499	192,450	116,499	192,450	-
<b>3,647,716</b>	<b>3,283,232</b>	<b>21,770,254</b>	<b>22,264,691</b>	<b>(18,122,538)</b>	<b>PLANNING &amp; DEVELOPMENT SERVICES</b>		<b>4,809,136</b>	<b>3,650,412</b>	<b>23,081,577</b>	<b>25,611,944</b>	<b>(18,272,441)</b>
2,499,856	4,562,625	1,678,922	1,199,926	820,934	PROPERTY MANAGEMENT	2235	3,761,438	4,899,991	5,994,695	7,715,839	(2,233,258)
15,850	18,534	17,242	28,613	(1,393)	SUBECONOMICAL SCHEME 3: 124 HO	3552	16,058	19,898	11,354	30,096	4,704
6,317	26,525	48,281	72,326	(41,964)	SUBECONOMICAL SCHEME 4: 432 HO	3553	6,167	28,301	39,960	74,040	(33,792)
2,677,504	2,691,566	(2,638,880)	4,190,647	5,316,384	ECONOMIC: 221 FLATS WASH	3557	2,805,961	2,869,571	1,693,291	4,422,446	1,112,670
217,887	238,638	260,899	408,856	(43,011)	ECONOMIC SCHEME 3: 36 MAISONET	3558	234,426	254,219	135,652	432,819	98,774
962,143	973,767	465,342	1,221,027	496,800	ECONOMIC SCHEME 4: 132 FLATS	3559	1,022,018	1,038,872	304,423	1,267,112	717,595
707,086	719,644	545,869	1,099,727	161,217	ECONOMIC SCHEME 9:72 FLATS	3561	743,159	767,009	413,346	1,157,195	329,813
57,818	95,124	92,060	147,016	(34,242)	PNIEL SELF BUILT: 20 HOUSES	3570	55,017	100,832	64,633	155,842	(9,616)
-	56,244	33,130	142,265	(33,130)	SELLING SCHEME 12: 76 HOUSE CV	3572	-	59,618	19,903	150,802	(19,903)
4,832	127,232	85,498	346,591	(80,666)	SELLING SCHEME 13: 93 HOUSE CV	3573	3,974	134,866	52,888	367,389	(48,914)
8,012	34,906	35,259	70,445	(27,247)	SELLING SCHEME 15: 30 HOUSE CV	3575	6,691	37,000	26,701	74,680	(20,011)
139	10,409	6,626	17,525	(6,487)	TENNANTVILLE SELF BUILT: 18 HO	3576	-	11,034	3,685	18,586	(3,685)
1,357,994	828,030	1,359,195	1,198,030	(1,201)	MAINTENANCE: SCHEME HOUSES	3577	621,909	869,431	621,909	689,431	-
94,766	178,886	186,468	298,883	(91,702)	KYLEMORE SELF BUILT: 53 HOUSES	3578	87,614	189,619	134,671	316,821	(47,057)
45,005	79,108	74,227	118,433	(29,222)	KYLEMORE SELF BUILT: 30 HOUSES	3579	42,619	80,674	52,203	125,546	(9,585)
12,037	25,239	3,555	6,095	8,482	FRANSCHHOEK: 18 HOUSES	3580	11,614	26,753	2,136	6,461	9,478
2,274	6,106	3,512	6,021	(1,238)	FRANSCHHOEK: 10 HOUSES	3581	2,121	6,472	2,110	6,382	11
1,344	6,180	3,555	6,095	(2,211)	FRANSCHHOEK: 19 HOUSES	3582	1,136	6,551	2,136	6,461	(1,000)
17,254	50,329	29,080	49,852	(11,826)	FRANSCHHOEK: 30 HOUSES	3584	15,822	53,349	17,470	52,843	(1,648)
354	837	476	816	(122)	FRANSCHHOEK: 94 HOUSES	3585	324	888	382	866	(57)
16,902	34,524	19,855	34,037	(2,952)	FRANSCHHOEK: BONDED HOUSES	3586	15,930	36,596	11,928	36,079	4,002
19,419,372	22,308,578	4,390,254	10,126,571	15,029,117	NEW HOUSING	3780	80,084,407	77,683,000	53,045,898	57,762,988	27,038,509
3,915,835	3,586,344	5,899,247	7,065,454	(1,983,412)	HOUSING ADMINISTRATION	3781	4,429,807	3,765,661	6,725,744	7,954,677	(2,295,937)
-	-	3,610,484	-	(3,610,484)	NEW HOUSING	3783	-	-	4,943,311	-	(4,943,311)
-	-	1,335,197	-	(1,335,197)	INFORMAL SETTLEMENTS	3784	-	300,000	891,021	885,490	(891,021)
-	-	11,079,876	15,160,959	(11,079,876)	MUNICIPAL BUILDINGS & STRUCTUR	6220	-	-	9,325,942	16,187,732	(9,325,942)
-	-	(754,588)	889,930	754,588	ADMIN BUILDINGS: STELLENBOSCH	7805	-	-	(858,679)	966,700	858,679
-	-	(768)	167,290	768	ADMIN BUILDINGS: FRANSCHHOEK	7806	-	-	(20,441)	(67,320)	20,441
-	68,010	-	68,010	-	SPECIAL FUND: HOUSING CONSUMER	9922	-	-	-	-	-
<b>32,040,580</b>	<b>36,727,385</b>	<b>27,869,875</b>	<b>44,141,440</b>	<b>4,170,705</b>	<b>HUMAN SETTLEMENTS</b>		<b>93,968,211</b>	<b>93,240,205</b>	<b>83,658,272</b>	<b>100,798,003</b>	<b>10,309,939</b>
332,924,068	337,187,486	257,894,880	260,928,600	75,029,188	ELECTRICAL ENGINEERING SERVICE	4400	376,553,877	375,856,160	297,996,524	289,509,150	78,557,353
-	-	5,749,567	6,225,933	(5,749,567)	ELECTRICAL ENG.CLIENT SERVICES	4410	-	-	6,798,264	7,158,571	(6,798,264)
-	-	49,403,689	47,881,987	(49,403,689)	ELECTRICAL ENG. SYSTEM OPERATI	4420	-	-	55,293,366	51,606,011	(55,293,366)
-	-	1,633,322	2,095,429	(1,633,322)	PUBLIC ABLUTION FACILITIES	6515	-	-	1,935,188	2,560,961	(1,935,188)
-	197,177	-	2,391,459	-	MARKET	6525	-	207,036	-	2,474,169	-
-	-	7,650,322	8,123,526	(7,650,322)	CIVIL ENGINEERING SERVICES GEN	6600	15,696	-	7,979,666	8,146,817	(7,963,970)
15,073,429	13,755,035	42,469,493	40,136,801	(27,396,064)	ROADS	6620	9,711,102	4,706,635	46,795,646	42,092,192	(37,084,544)
2,399,800	2,284,811	3,931,700	4,255,626	(1,531,900)	SIDEWALKS & CYCLE PATHS	6621	-	-	4,540,404	4,412,160	(4,540,404)
-	-	16,468,232	6,750,902	(16,468,232)	STORMWATER	6625	108,000	108,000	16,199,975	5,877,198	(16,091,975)
-	-	190,671	214,779	(190,671)	WORKSHOP	6640	-	-	127,200	236,836	(127,200)
101,514,849	78,417,960	59,496,993	48,782,203	42,017,866	WATER NETWORK	6650	104,327,487	93,812,464	60,453,929	50,095,385	43,873,558
-	-	11,197,913	10,668,530	(11,197,913)	RESERVOIRS & SUPPLY LINES	6651	-	-	10,843,383	10,433,610	(10,843,383)
-	-	4,792,584	3,907,703	(4,792,584)	WATER FILTRATION IDAS VALLEY	6652	-	-	4,586,069	3,616,747	(4,586,069)
-	-	3,364,731	3,926,833	(3,364,731)	WATER FILTRATION PARADYSKLOOF	6653	-	-	4,184,713	3,314,023	(4,184,713)
-	-	96,990	73,000	(96,990)	RESERVOIRS & FILTRATION FRANSC	6654	-	-	172,919	71,700	(172,919)
-	-	-	-	-	WATER LABORATORY	6655	-	-	775,755	1,212,948	(775,755)
40,435,450	33,121,341	22,111,965	22,977,981	18,323,485	REFUSE REMOVAL	6530	36,526,465	38,238,481	25,935,637	27,692,333	10,590,828
2,171,068	650,920	6,452,816	2,692,900	(4,281,748)	DUMPING SITE	6535	3,890,859	683,467	9,127,416	7,234,150	(5,236,557)

**Stellenbosch Municipality**

Appendix D for the year ended 30 June 2013

**APPENDIX D**  
**STELLENBOSCH MUNICIPALITY**  
**SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2013**

2012 Actual Income R	2012 Budgeted Income R	2012 Actual Expenditure R	2012 Budgeted Expenditure R	2012 Surplus/ (Deficit) R	Description	Vote Number	2013 Actual Income R	2013 Budgeted Income R	2013 Actual Expenditure R	2013 Budgeted Expenditure R	2013 Surplus/ (Deficit) R
4,050	2,477	1,609,947	1,621,270	(1,605,897)	TRANSFER STATION KLAPMUTS	6536	-	2,601	1,722,465	2,037,930	(1,722,465)
60,832,852	68,898,595	24,232,030	26,702,772	36,600,822	SEWERAGE PURIFICATION STELLENB	6605	65,460,528	65,915,726	21,198,570	25,592,985	44,261,958
17,233,687	7,769,332	24,016,966	18,277,781	(6,783,279)	SEWERAGE NETWORK	6606	25,976,893	22,395,211	23,931,633	20,511,596	2,045,260
-	28,630	1,695,413	1,693,404	(1,695,413)	COMPOSTING	6607	-	30,061	1,469,459	1,582,892	(1,469,459)
-	-	208,108	268,243	(208,108)	SEWERAGE PURIFICATION KLAPMUTS	6608	-	-	319,286	601,370	(319,286)
-	-	727,693	1,212,851	(727,693)	SEWERAGE PURIFICATION FRANSHH	6609	-	-	701,903	1,316,673	(701,903)
-	-	960,982	1,090,920	(960,982)	SEWERAGE TREATMENT PNIEL & OTH	6610	-	-	1,019,057	1,401,010	(1,019,057)
-	-	649,506	913,891	(649,506)	SEWER PURIFICATION:RURALW/H	6611	-	-	307,102	629,470	(307,102)
-	-	-	-	-	SEWERAGE PUMP STATIO	6612	-	-	152,941	547,045	(152,941)
<b>572,589,254</b>	<b>542,313,764</b>	<b>547,006,512</b>	<b>523,815,324</b>	<b>25,582,742</b>	<b>ENGINEERING SERVICES</b>		<b>622,570,906</b>	<b>601,955,842</b>	<b>604,568,466</b>	<b>571,965,932</b>	<b>18,002,439</b>
-	-	1,001,184	2,852,463	(1,001,184)	COMMUNITY SERVICES: GENERAL	3111	-	-	790,692	1,574,692	(790,692)
-	-	1,363,878	-	(1,363,878)	COMMUNITY SERVICES: GENERAL	3112	-	-	674,621	-	(674,621)
-	-	29,512	42,740	(29,512)	STELLENBOSCH YOUTH COUNCIL	3114	-	-	-	-	-
-	-	2,227,419	2,051,161	(2,227,419)	FORESTRY, PARKS & RECREATION	3300	52,662	-	1,972,739	2,098,106	(1,920,077)
-	-	581,819	396,400	(581,819)	WORKSHOP	3301	-	-	630,802	416,961	(630,802)
13,096	506,845	6,457,230	7,670,732	(6,444,134)	PARKS & SIDEWALKS: STELLENBOSC	3305	263,803	712,520	8,696,342	7,942,103	(8,432,539)
-	375,830	1,934,589	2,388,393	(1,934,589)	PARKS & SIDEWALKS: FRANSHCHOEK	3306	25,900	398,380	2,104,542	2,566,006	(2,078,642)
-	-	1,833,594	1,621,492	(1,833,594)	STREET TREES	3310	-	-	1,826,119	1,714,753	(1,826,119)
-	-	2,354,617	1,997,046	(2,354,617)	STREET BEAUTIFICATION	3311	237,068	237,068	2,273,323	2,170,306	(2,036,255)
-	-	822,697	889,631	(822,697)	NURSERY	3315	-	-	892,851	946,286	(892,851)
69,240	-	2,307,921	1,741,846	(2,238,681)	COMMONAGE & PLANTATIONS	3320	55,346	-	2,467,229	1,893,234	(2,411,883)
12,205	2,293	691,974	493,892	(679,769)	JAN MARAIS NATURE RESERVE	3325	46,704	2,408	762,295	669,364	(715,591)
268,283	145,762	203,875	166,420	64,408	JONKERSHOEK PICNIC SITE	3330	699,246	153,050	189,648	116,500	509,598
-	-	2,045	2,990	(2,045)	DWARSRIVIER PICNIC SITE	3331	-	-	3,064	3,180	(3,064)
989,950	-	3,443,347	3,520,006	(2,453,397)	SPORTS GROUNDS: VAN DER STEL	3340	-	-	3,918,178	3,480,724	(3,918,178)
-	-	343,815	248,394	(343,815)	SPORTS GROUNDS: IDAS VALLEY	3341	-	-	454,000	150,216	(454,000)
-	10,500	712,164	436,173	(712,164)	SPORTS GROUNDS: CLOETESVILLE	3342	76,440	11,025	778,432	388,268	(701,992)
-	-	274,924	17,159	(274,924)	GOLF CLUB	3343	-	-	20,194	19,220	(20,194)
27,607	35,757	757,903	805,004	(730,296)	CLOETESVILLE SWIMMING POOL	3344	373,381	37,545	693,609	939,554	(320,228)
-	-	339,393	224,475	(339,393)	SPORTS GROUNDS: KAYAMANDI	3345	213,484	-	328,749	175,031	(115,265)
-	-	426,083	339,307	(426,083)	SPORTS GROUNDS: KYLEMORE	3346	-	-	433,015	346,972	(433,015)
185,760	-	187,435	129,832	(1,675)	SPORTS GROUNDS: KLAPMUTS	3347	-	-	249,236	157,419	(249,236)
-	-	247,713	201,170	(247,713)	SPORTS GROUNDS: JAMESTOWN	3348	-	-	319,743	250,433	(319,743)
-	-	1,164,880	840,480	(1,164,880)	SPORTS GROUNDS: PNIEL	3349	-	-	1,571,892	975,961	(1,571,892)
317,344	-	48,543	16,487	268,801	SPORTS GROUNDS: GROENDAL	3350	-	-	81,915	38,387	(81,915)
-	-	265,081	214,586	(265,081)	SPORTS GROUNDS: RAITHBV	3351	-	-	217,269	264,750	(217,269)
-	-	-	-	-	SPORTS GROUNDS: RURAL	3352	-	-	107,208	125,000	(107,208)
-	-	-	6,810	-	CLINIC: AAN-HET-PAD	3505	-	-	-	6,950	-
-	-	19,289	43,380	(19,289)	CLINIC: KAYAMANDI	3507	-	-	19,237	44,250	(19,237)
-	-	-	10,910	-	CLINIC: VICTORIA STREET	3508	-	-	-	11,130	-
-	-	-	35,300	-	CLINIC: KLAPMUTS	3511	-	-	-	36,010	-
-	-	-	47,100	-	CLINIC: DON & PAT BILTON	3512	-	-	-	48,050	-
-	-	354	620	(354)	PEST CONTROL	3520	-	-	153	660	(153)
602,311	612,732	1,448,488	1,273,019	(846,177)	CEMETERY: STELLENBOSCH	3545	580,466	643,368	1,575,415	1,219,846	(994,950)
-	-	86,917	102,280	(86,917)	CEMETERY: PNIEL	3546	-	-	102,576	108,270	(102,576)
48,017	78,688	515,730	530,220	(467,713)	CEMETERY: FRANSHCHOEK	3547	46,561	82,623	539,502	485,410	(492,941)
-	-	208,403	282,340	(208,403)	RHENISH COMPLEX	3742	-	-	246,247	308,580	(246,247)
19,599	17,173	29,252	36,120	(9,653)	VOORGELEGEN	3743	22,107	18,031	36,682	39,400	(14,575)
126,353	134,336	3,183,840	3,875,618	(3,057,486)	LIBRARY: PLEIN STREET	3750	74,579	78,527	3,576,034	3,481,770	(3,501,455)
20,081	23,355	780,407	787,823	(760,325)	LIBRARY: IDAS VALLEY	3751	17,469	24,523	802,522	826,106	(785,053)
25,729	24,491	877,670	824,234	(851,940)	LIBRARY: CLOETESVILLE	3752	21,390	25,718	945,952	859,120	(924,563)
10,271	2,541	788,643	510,221	(778,372)	LIBRARY: KAYAMANDI	3753	10,115	2,669	862,810	857,176	(852,694)
11,174	5,149	658,543	637,266	(647,369)	LIBRARY: PNIEL	3754	7,800	5,404	640,498	677,551	(632,698)
16,350	20,501	776,201	749,135	(759,851)	LIBRARY: FRANSHCHOEK	3755	16,534	21,526	848,238	796,973	(831,703)
-	-	1,329	830	(1,329)	LIBRARY: GROENDAL	3756	-	-	1,881	850	(1,881)
-	-	4,484,178	4,956,595	(4,484,178)	COMMUNITY SAFETY: GENERAL	5111	-	-	6,857,646	6,997,626	(6,857,646)
38,685	49,227	16,971,272	16,823,950	(16,932,586)	FIRE SERVICES	5120	4,737	51,688	19,058,114	17,917,152	(19,053,377)
-	-	-	-	-	LOGISTICS & FLEET MANAGEMENT	5130	-	-	21,223	41,440	(21,223)
5,989,499	6,049,506	4,051,116	4,486,676	1,938,383	TRAFFIC SERVICES: LICENSING	5140	6,329,075	6,351,982	4,402,671	4,466,346	1,926,404
11,205,671	15,771,315	25,164,964	26,653,133	(13,959,292)	TRAFFIC SERVICES:TRAFFIC CONTR	5141	11,333,510	11,091,187	21,437,245	20,331,906	(10,103,735)
721,889	1,314,000	1,087,302	1,594,360	(365,413)	PARKING AREAS & PARKING	5142	753,120	1,379,699	1,019,314	1,520,345	(266,194)
-	-	501,858	29,504	(501,858)	DISASTER MANAGEMENT	5705	-	-	4,028,375	3,191,274	(4,028,375)
-	-	7,990,242	6,570,770	(7,990,242)	LAW ENFORCEMENT	5710	1,123	-	4,971,236	8,764,875	(4,970,113)
226,447	210,473	1,661,797	1,490,771	(1,435,349)	TOWN HALL: STELLENBOSCH	5740	248,292	220,997	1,717,008	1,692,422	(1,468,716)

**Stellenbosch Municipality**

Appendix D for the year ended 30 June 2013

**APPENDIX D**  
**STELLENBOSCH MUNICIPALITY**  
**SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2013**

2012 Actual Income R	2012 Budgeted Income R	2012 Actual Expenditure R	2012 Budgeted Expenditure R	2012 Surplus/ (Deficit) R	Description	Vote Number	2013 Actual Income R	2013 Budgeted Income R	2013 Actual Expenditure R	2013 Budgeted Expenditure R	2013 Surplus/ (Deficit) R
36,740	24,042	338,645	295,990	(301,905)	EIKE TOWN HALL	5741	230,203	25,244	383,042	332,950	(152,839)
-	2,150	2,148	122,100	(2,148)	COMMUNITY HALL: KAYAMANDI	5744	-	2,260	10,813	121,160	(10,813)
-	11,920	-	-	-	ADMIN HALL: KAYAMANDI	5745	-	12,520	-	-	-
21,862	17,219	6,581	24,740	15,281	ADMIN BUILDINGS & HALLS: PNIEL	5746	19,386	18,080	3,498	25,690	15,888
26,612	28,481	344,516	306,880	(317,904)	COMMUNITY HALL GROENDAL	5747	43,537	29,905	377,784	345,843	(334,247)
-	-	12,882	-	(12,882)	COMMUNITY HALL: GROENDAL	5748	-	-	5,324	-	(5,324)
142,553	61,073	20,818	50,750	121,735	TOWN HALL: FRANSCHHOEK	5749	32,787	64,126	14,108	14,860	18,679
6,525	5,250	-	19,000	6,525	COMMUNITY HALL: KYLEMORE	5750	11,556	5,513	684	20,313	10,872
3,597	14,337	7,951	24,180	(4,354)	COMMUNITY HALL: LA MOTTE	5751	8,754	15,054	8,617	26,030	137
6,105	10,010	-	24,220	6,105	COMMUNITY HALL: WEMMERSHOEK	5752	2,640	10,510	-	26,070	2,640
-	-	5,255,471	6,574,946	(5,255,471)	CLEANING OF STREETS	6540	557,654	520,500	8,208,334	7,190,878	(7,650,680)
901,169	1,316,108	944,576	1,316,108	(43,408)	SPECIAL FUND: LIBRARY SERVICES	9913	1,169,264	1,184,900	1,213,529	1,184,900	(44,265)
500,000	500,000	500,000	500,000	-	COM SAFETY PROJ: CONTRACT LAW	9923	100,000	100,000	-	100,000	100,000
<b>22,590,727</b>	<b>27,381,064</b>	<b>108,745,017</b>	<b>110,926,178</b>	<b>(86,154,290)</b>	<b>COMMUNITY AND PROTECTION SERVICES</b>		<b>23,686,693</b>	<b>23,538,550</b>	<b>116,394,016</b>	<b>113,543,608</b>	<b>(92,707,323)</b>
313,489	-	5,939,146	3,140,246	(5,625,656)	CORPORATE SERVICES: GENERAL	7111	287,018	-	4,507,389	2,966,184	(4,220,370)
2,632	-	2,119,390	4,305,766	(2,116,759)	HUMAN RESOURCE SERVICES	7180	-	-	1,853,688	2,165,601	(1,853,688)
-	-	58,313	491,160	(58,313)	OCCUPATIONAL HEALTH AND SAFETY	5715	193,534	-	77,706	618,200	115,828
-	-	1,653,095	894,808	(1,653,095)	DOCUMENTATION & ARCHIVES MANAG	7700	-	-	1,738,227	643,478	(1,738,227)
-	-	2,478,087	2,618,368	(2,478,087)	SECRETARIATE & ADMINISTRATION	7710	-	-	2,488,839	2,591,952	(2,488,839)
149,394	800	10,250,589	10,802,166	(10,101,195)	LEGAL SERVICES	7720	57,581	840	10,209,335	8,532,085	(10,151,754)
-	-	109,238	451,998	(109,238)	COMMUNICATION SERVICES	7770	-	-	202,061	85,298	(202,061)
-	-	402,598	28,482	(402,598)	PRINTING OFFICE	7790	-	-	648,390	163,061	(648,390)
241,521	312,443	28,479,836	24,295,743	(28,238,315)	COUNCIL: GENERAL EXPENSES	7800	285,274	20,073	29,577,913	23,481,069	(29,292,639)
-	-	12,621	22,990	(12,621)	COUNCIL: DEPUTY MAYOR'S OFFICE	7801	-	-	20,218	22,700	(20,218)
-	-	5,085,882	5,504,270	(5,085,882)	COUNCIL: DONATIONS	7802	18,122	-	4,547,012	4,211,933	(4,528,890)
-	-	63,033	287,603	(63,033)	COUNCIL: SPEAKER'S OFFICE	7803	-	-	136,118	141,199	(136,118)
-	-	327,642	744,609	(327,642)	COUNCIL: MAYOR'S OFFICE	7804	-	-	877,367	1,723,881	(877,367)
-	-	309,193	488,750	(309,193)	IDP AND STRATEGIC PROGRAMS	8110	-	-	222,006	84,855	(222,006)
-	-	644,807	625,664	(644,807)	STRATEGIC SERVICES: GENERAL	8115	-	-	482,648	838,882	(482,648)
-	-	698,561	2,228,835	(698,561)	PUBLIC PARTICIPATION	8116	-	-	388,907	25,000	(388,907)
-	-	784,990	253,480	(784,990)	COMMUNICATION SERVICES	8117	-	-	267,570	267,190	(267,570)
-	2,382,040	-	2,382,040	-	SPECIAL FUND: LEAVE	9902	-	-	-	-	-
504,405	1,220,427	506,271	1,220,427	(1,866)	LGWSETA TRAINING	9909	1,146,374	1,681,477	1,227,374	1,681,477	(81,000)
-	-	2,410,894	4,546,794	(2,410,894)	INFORMATION TECHNOLOGY	9910	-	-	3,031,984	4,236,822	(3,031,984)
106,579	125,241	106,987	125,241	(409)	SPECIAL FUND:CDW SUPPORT GRANT	9919	81,062	81,000	82,013	81,000	(951)
<b>1,318,020</b>	<b>4,040,951</b>	<b>62,441,174</b>	<b>65,459,440</b>	<b>(61,123,154)</b>	<b>STATIEGIC AND CORPORATE SERVICES</b>		<b>2,068,965</b>	<b>1,783,390</b>	<b>62,586,765</b>	<b>54,561,867</b>	<b>(60,517,799)</b>
223,279,891	205,767,592	29,400,683	24,161,620	193,879,208	FINANCIAL SERVICES: GENERAL	9900	235,689,352	221,338,679	26,534,034	31,420,139	209,155,318
-	-	360,307	786,480	(360,307)	SPECIAL FUNDS: INSURANCE	9905	-	-	240,455	803,670	(240,455)
785,344	790,000	790,446	790,000	(5,102)	SPECIAL FUND: MUN SYS IMPROVEM	9906	288,084	800,000	256,822	800,000	31,262
1,236,697	1,250,000	1,268,942	1,250,000	(32,245)	FINANCE MANAGEMENT GRANT	9911	1,260,507	1,227,500	1,227,502	1,227,500	33,005
-	7,120	(887,304)	400,121	887,304	FIN SERVICES: STORES	9920	-	7,480	(982,463)	379,890	982,463
141,566	142,825	53,782	67,550	87,784	SUPPLY CHAIN MANAGEMENT UNIT	9921	109,928	151,395	58,147	71,610	51,781
(136,405)	36,977,000	1,671	36,977,000	(138,076)	EQUITABLE SHARE	3782	9,377,405	21,031,191	-	21,031,191	9,377,405
<b>225,307,093</b>	<b>244,934,537</b>	<b>30,988,526</b>	<b>64,432,771</b>	<b>194,318,567</b>	<b>FINANCIAL SERVICES</b>		<b>246,725,276</b>	<b>244,556,245</b>	<b>27,334,497</b>	<b>55,734,000</b>	<b>219,390,779</b>
<b>857,493,390</b>	<b>858,680,933</b>	<b>803,370,988</b>	<b>839,472,475</b>	<b>54,122,402</b>	<b>Total</b>		<b>993,829,187</b>	<b>968,724,644</b>	<b>923,943,100</b>	<b>931,082,421</b>	<b>-</b>
		(5,450,107)		<b>5,450,107</b>	Fair value adjustments				(17,031,810)		<b>17,031,810</b>
		(194,464)		<b>194,464</b>	Inventories (Write- down)				50,957	<b>7,740</b>	<b>(50,957)</b>
		(98,363)		<b>98,363</b>	Loss on disposal of Assets				(91,298)		<b>91,298</b>
<b>857,493,390</b>	<b>858,680,933</b>	<b>797,628,054</b>	<b>839,472,475</b>	<b>59,865,336</b>	<b>Grand total</b>		<b>993,829,187</b>	<b>968,724,644</b>	<b>906,870,949</b>	<b>931,090,161</b>	<b>86,958,238</b>

# Stellenbosch Municipality

Appendix E for the year ended 30 June 2013

## APPENDIX E STELLENBOSCH MUNICIPALITY ACTUAL VERSUS BUDGET (ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT) FOR THE YEAR ENDED 30 JUNE 2013

Description	2012/2013 Actual	2012/2013 Under Construction	2012/2013 Total Additions	2012/2013 Budget	2012/2013 Variance	2012/2013 Variance	Explanation of Significant Variances greater than 5% versus Budget
	R	R	R	R	R	%	
<b>Executive &amp; Council</b>	<b>0</b>	<b>318,608</b>	<b>318,608</b>	<b>450,000</b>	<b>(131,392)</b>	<b>-29.20%</b>	
INTERNAL AUDIT	0	318,608	318,608	450,000	(131,392)	-29.20%	Delay in delivery of equipment. Project to be finalised in the new financial year.
<b>Budget and Treasury Office</b>	<b>381,541</b>	<b>-</b>	<b>381,541</b>	<b>379,322</b>	<b>2,219</b>	<b>0.59%</b>	
FINANCIAL SERVICES: GENERAL	381,541	-	381,541	379,322	2,219	0.59%	
<b>Corporate Services</b>	<b>8,991,703</b>	<b>360,885</b>	<b>9,352,588</b>	<b>10,533,369</b>	<b>(1,180,781)</b>	<b>-11.21%</b>	
CIVIL ENGINEERING SERVICES GEN	64,358	-	64,358	65,600	(1,242)	-1.89%	
CORPORATE SERVICES: GENERAL	111,138	-	111,138	240,000	(128,862)	-53.69%	Underspending on various ward allocations due to various reasons.
DOCUMENTATION & ARCHIVES MANAG	139,640	-	139,640	135,000	4,640	3.44%	
INFORMATION TECHNOLOGY	2,344,506	-	2,344,506	2,730,000	(385,494)	-14.12%	An objection to the telephone tender was lodged by one of the bidders after the tender was awarded. As a result the entire process was stopped by our legal team pending the outcome of the objection.
LAW ENFORCEMENT	1,695,127	-	1,695,127	1,687,769	7,358	0.44%	
MUNICIPAL BUILDINGS & STRUCTUR	4,636,934	360,885	4,997,819	5,675,000	(677,181)	-11.93%	The project Pj 11-0519 Upgrade of frontal plain was delayed but is included in the adjustments budget in order to complete in the new financial year. Pj 11-0503 New Community Hall: Klapmuts was delayed to the reprioritising of funds for the Kayamandi Fire Disaster. However, this is a multi-year project and will be completed in the new financial year.
<b>Community &amp; Social Services</b>	<b>1,273,567</b>	<b>-</b>	<b>1,273,567</b>	<b>1,290,042</b>	<b>(16,475)</b>	<b>-1.28%</b>	
COMMONAGE & PLANTATIONS	38,577	-	38,577	60,000	(21,423)	-35.70%	Project was finalised. Expenditure was less than anticipated
COMMUNITY HALL: KYLEMORE	34,950	-	34,950	35,000	(50)	-0.14%	
COMMUNITY SERVICES: GENERAL	26,316	-	26,316	30,000	(3,684)	-12.28%	Project was finalised. Expenditure was less than anticipated
EIKE TOWN HALL	193,261	-	193,261	200,000	(6,739)	-3.37%	
LIBRARY: CLOETESVILLE	67,748	-	67,748	45,430	22,318	49.13%	Overspending due to the accounting treatment of library books.
LIBRARY: PLEIN STREET	262,478	-	262,478	260,012	2,466	0.95%	
TOWN HALL: STELLENBOSCH	650,237	-	650,237	659,600	(9,364)	-1.42%	
<b>Sport &amp; Recreation</b>	<b>4,743,150</b>	<b>-</b>	<b>4,743,150</b>	<b>4,813,266</b>	<b>(70,116)</b>	<b>-1.46%</b>	
CLOETESVILLE SWIMMING POOL	365,218	-	365,218	341,023	24,195	7.09%	Project was finalised. Expenditure was less than anticipated
JAN MARAIS NATURE RESERVE	88,958	-	88,958	96,000	(7,042)	-7.34%	Project was finalised. Expenditure was less than anticipated
JONKERSHOEK PICNIC SITE	390,259	-	390,259	395,000	(4,741)	-1.20%	
PARKS & SIDEWALKS: FRANSCHHOEK	25,900	-	25,900	30,000	(4,100)	-13.67%	Project was finalised. Expenditure was less than anticipated
PARKS & SIDEWALKS: STELLENBOSC	2,314,542	-	2,174,923	2,250,945	(76,022)	-3.38%	
SPORTS GROUNDS: CLOETESVILLE	443,637	-	443,637	443,638	(1)	0.00%	
SPORTS GROUNDS: GROENDAL	20,000	-	20,000	20,000	-	0.00%	
SPORTS GROUNDS: KAYAMANDI	293,145	-	293,145	293,560	(415)	-0.14%	
SPORTS GROUNDS: VAN DER STEL	941,111	-	941,111	943,100	(1,989)	-0.21%	
<b>Environmental Protection</b>	<b>367,419</b>	<b>-</b>	<b>367,419</b>	<b>382,715</b>	<b>(15,296)</b>	<b>-4.00%</b>	
FORESTRY, PARKS & RECREATION	367,419	-	367,419	382,715	(15,296)	-4.00%	

# Stellenbosch Municipality

Appendix E for the year ended 30 June 2013

## APPENDIX E STELLENBOSCH MUNICIPALITY ACTUAL VERSUS BUDGET (ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT) FOR THE YEAR ENDED 30 JUNE 2013

Description	2012/2013 Actual	2012/2013 Under Construction	2012/2013 Total Additions	2012/2013 Budget	2012/2013 Variance	2012/2013 Variance	Explanation of Significant Variances greater than 5% versus Budget
<b>Public Safety</b>	<b>1,702,794</b>	-	<b>1,702,794</b>	<b>2,095,810</b>	<b>(393,016)</b>	<b>-18.75%</b>	
COMMUNITY SAFETY: GENERAL	130,614	-	130,614	138,760	(8,146)	-5.87%	Spending was less than anticipated.
FIRE SERVICES	408,156	-	408,156	919,010	(510,854)	-55.59%	The Klapmuts Fire Station project is on hold until the legal opinion relating to this is finalised.
TRAFFIC SERVICES:TRAFFIC CONTR	1,164,023	-	1,164,023	1,038,040	125,983	12.14%	Overspending due to the correct treatment of VAT.
<b>Housing</b>	<b>29,749,472</b>	-	<b>29,749,472</b>	<b>32,270,467</b>	<b>(2,520,995)</b>	<b>-7.81%</b>	
NEW HOUSING	29,749,472	-	29,749,472	32,270,467	(2,520,995)	-7.81%	Underspending relates to multi-year projects that is phased in and will only be finalised over the medium term.
<b>Planning and Development</b>	<b>247,338</b>	-	<b>247,338</b>	<b>337,000</b>	<b>(89,662)</b>	<b>-26.61%</b>	
PLANNING & ENVIRONMENT: GEN	247,338	-	247,338	337,000	(89,662)	-26.61%	Underspending due to the insurance covering more costs than originally anticipated after the flooding in the building plan section.
<b>Road Transport</b>	<b>11,813,855</b>	<b>3,397,835</b>	<b>15,211,690</b>	<b>16,725,718</b>	<b>(1,514,028)</b>	<b>-9.05%</b>	
ROADS	10,462,091	3,397,835	13,859,926	15,382,718	(1,522,792)	-9.90%	Project (NMT Upgrades) not finalised. This is a multi-year project and will be finalised in the new financial year.
SIDEWALKS & CYCLE PATHS	1,351,764	-	1,351,764	1,343,000	8,764	0.65%	
<b>Electricity</b>	<b>19,939,334</b>	<b>16,136,447</b>	<b>36,075,781</b>	<b>45,977,551</b>	<b>(9,901,770)</b>	<b>-21.54%</b>	
ELECTRICAL ENGINEERING SERVICE	19,939,334	16,136,447	36,075,781	45,977,551	(9,901,770)	-21.54%	Underspending on the Kayamandi Zone O Fire Disaster due to the unrealistic timeframes set.
<b>Waste Management</b>	<b>5,969,414</b>	<b>157,895</b>	<b>6,127,309</b>	<b>8,155,000</b>	<b>(2,027,691)</b>	<b>-24.86%</b>	
CLEANING OF STREETS	30,702	-	30,702	35,000	(4,298)	-12.28%	Project was finalised. Expenditure was less than anticipated
REFUSE REMOVAL	5,938,713	157,895	6,096,608	8,120,000	(2,023,392)	-24.92%	saving.
<b>Waste Water Management</b>	<b>4,888,568</b>	<b>48,267,553</b>	<b>53,156,121</b>	<b>56,594,549</b>	<b>(3,438,428)</b>	<b>-6.08%</b>	
SEWERAGE NETWORK	3,135,801	48,267,553	51,403,354	54,677,872	(3,274,518)	-5.99%	Underspending on Pj 07-0077 Refurbishment of Stellenbosch Waste Water Treatment Works. As it is a multi-year project and funds are committed, the unspent balance was included in the adjustments budget for new financial year.
STORMWATER	1,752,767	-	1,752,767	1,916,677	(163,910)	-8.55%	Projects were finalised. Expenditure was less than anticipated
<b>Water</b>	<b>11,482,749</b>	<b>5,449,190</b>	<b>16,931,939</b>	<b>17,806,090</b>	<b>(874,151)</b>	<b>-4.91%</b>	
RESERVOIRS & SUPPLY LINES	171,500	-	171,500	196,000	(24,500)	-12.50%	Project was finalised. Expenditure was less than anticipated
WATER NETWORK	11,311,249	5,449,190	16,760,439	17,610,090	(849,651)	-4.82%	
<b>Total</b>	<b>101,620,714</b>	<b>74,088,413</b>	<b>175,639,318</b>	<b>197,810,899</b>	<b>-22,171,581</b>	<b>-11.21%</b>	

**APPENDIX F**  
**STELLENBOSCH MUNICIPALITY**  
**DISCLOSURE OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003**

**Grants and Subsidies Received 2012/13**

Name of Grant	Name of Organ of State or Municipal Entity	Opening Balance	Grants Received	Operating Expenditure during the year Transferred to Revenue	Capital Expenditure during the year Transferred to Revenue	Balance JUNE 2013	30	Conditions of grants/ subsidies met	Grants and Subsidies Delayed / Withheld
<b>CONDITIONAL GRANTS &amp; SUBSIDIES</b>									
<b>National Government Grants</b>									
Municipal Infrastructure Grant	Nat Treasury	-	25,420,000	-	25,420,000	-	-	Yes	N/A
Financial Management Grant	Nat Treasury	-	1,250,000	1,227,502	22,498	-	-	Yes	N/A
Municipal Systems Improvement Grant	Nat Treasury	-	800,000	256,822	-	543,178	-	Yes	N/A
Equitable Share	Nat Treasury	-	41,241,000	41,241,000	-	-	-	Yes	N/A
Integrated National Electrification Program	Nat Treasury	-	800,000	-	800,000	-	-	Yes	N/A
EPWP Incentive Grant	Nat Treasury	-	1,041,000	1,041,000	-	-	-	Yes	N/A
Electricity Demand Side Management	Nat Treasury	-	8,000,000	-	8,000,000	-	-	Yes	N/A
<b>Provincial Government Grants</b>									
Library Services	Dept Cultural Affairs and Sport	297,200	1,246,000	1,169,264	60,898	313,039	-	Yes	N/A
Integrated Transport Planning	Department of Transport and Public Works	12,972	396,000	-	396,000	12,972	-	Yes	N/A
Maintenance of Proclaimed Roads	Dept of Transport and Public Works	-	1,420,805	-	160,000	1,260,805	-	Yes	N/A
Integrated Housing and Human Settlement Development Grant	Dept of Human Settlements	11,018,361	66,337,216	52,345,320	19,059,627	5,950,630	-	Yes	N/A
Provincial Contribution towards the Acceleration of Housing Delivery	Dept of Human Settlements	1	15,000,000	-	14,999,998	2	-	Yes	N/A
Community Development Worker (CDW) Operational Support Grant	Dept of Local Government	18,662	81,000	81,062	-	18,600	-	Yes	N/A
Public Transport Infrastructure	Department of Transport and Public Works	-	3,000,000	-	1,895,897	1,104,103	-	Yes	N/A
LG Financial Management Support Grant	Provincial Treasury	-	300,000	-	-	300,000	-	Yes	N/A
LGWSETA Skills Development	SETA	1,939,979	1,178,368	1,146,374	-	1,971,974	-	Yes	N/A
<b>Total Grants and Subsidies Received</b>		<b>13,287,175</b>	<b>167,511,389</b>	<b>98,508,343</b>	<b>70,814,919</b>	<b>11,475,302</b>			

**Grants and Subsidies Paid 2012/13**

Name of Grant/ Subsidy	Total Grants and Subsidies Paid
Free Basic Services	
Festivals	42,834
Grant-In-Aid: Sundry	690,072
Grant-In-Aid: Tourism	2,382,542
Grant-In-Aid: Animal Welfare	324,115
Grant-In-Aid: Rental	309,693
Grant-In-Aid Led Initiatives	582,555
<b>Total Grants and Subsidies Paid</b>	<b>4,331,811</b>